



District of Columbia Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and District of Columbia lets you appeal. Use this checklist to file correctly and on time.

District of Columbia at a glance

Appeal deadline	April 1 — first-level petition to the Office of Tax and Revenue (NOT directly to RPTAC)
Effective tax rate	0.6% (about \$4,312/yr on a \$737,100 home)
Assessment basis	100% of market value
Appeals heard by	Real Property Tax Appeals Commission (RPTAC) !' DC Superior Court

April 1 is the first-level administrative petition to OTR under §47-825.01a(d)(1). The Real Property Tax Appeals Commission is the SECOND stage and has no jurisdiction unless you filed with OTR first — you appeal to RPTAC within 45 days of OTR's Notice of Final Determination. Assessment notices mail in February. Deadlines and forms vary by county — always confirm with your local dc office of tax and revenue before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Review annual assessment notice (mailed February)
- ☐ File your first-level petition with the Office of Tax and Revenue by April 1 — this is required
- ☐ Receive OTR Notice of Final Determination
- ☐ Appeal to the Real Property Tax Appeals Commission within 45 days of that determination
- ☐ Further appeal to DC Superior Court
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** \$84,000 assessed value deduction for owner-occupied primary residence
- **Senior / other relief:** Senior Citizen/Disabled Homeowner Tax Relief: 50% reduction for 65+ with income under \$130,550

- **Cap on Increase cap:** Annual increase in assessed value capped at 10% for owner-occupied Class 1 property

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local dc office of tax and revenue or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.