


[Mayor Muriel Bowser](#)


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Office of Tax and Revenue

Real Property Over-the-Counter Tax Lien Sale is available. [Learn more about the process and participation.](#) [In-person appointments](#) for OTR's Walk-In Center and the Recorder of Deeds Office [can be made here.](#)
 Certificate of Clean Hands: Obtaining a Certificate of Clean Hands is a simple process by visiting [MyTax.DC.gov.](#)

Office of Tax and Revenue



Office Hours

Monday to Friday, 9 am to 4 pm, except District holidays

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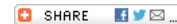
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Real Property Tax Rates

Real property is taxed based on its classification. Classification is the grouping of properties based on similar use. Properties in different classes are taxed at different rates.

A tax rate is the amount of tax on each \$100 of the assessed value of the property. The rates are established by the Council of the District of Columbia and may change from year to year.

How the Real Property Tax Is Computed

The amount of tax due is determined by dividing the assessed value of the property by \$100, and then multiplying that amount by the applicable tax rate for the property, as stated in the below chart.

For example, your residential property is under the Class 1 tax rate, which is \$0.85. If your house is assessed at \$500,000, divide \$500,000 by 100; that amount is \$5,000. Then multiply \$0.85 by \$5,000. Your annual tax is \$4,250 (before the homestead deduction, senior citizen tax relief, and/or trash credits).

If your commercial property is classified as Class 2, and your property is assessed at a total value of \$5,000,000 or less, your tax rate is \$1.65. If your property's assessed value is exactly \$5,000,000, divide that value by 100; the amount is \$50,000. That amount multiplied by \$1.65 is your annual tax of \$82,500.

However, if your Class 2 property is assessed at, for example, \$5,500,000, your tax is computed using the \$1.77 tax rate. Divide \$5,500,000 by 100. That amount is \$55,000. Multiply \$1.77 by \$55,000. That product is \$97,350, which is the annual tax on the property's \$5,500,000 assessment.

Other rates as stated below apply to commercial Class 2 properties valued at more than \$10,000,000, vacant properties and blighted properties.

Current Classes and Rates

The following are the current rates. For more information about the Class 3 and Class 4 tax rates, visit [Vacant Real Property](#).

Real Property Tax Rates

Class	Tax Rate per \$100	Description
1	\$0.85	Residential real property, including multifamily
2	\$1.65	Commercial and industrial real property, including hotels and motels, if assessed value is not greater than \$5 million
2	\$1.77	Commercial and industrial real property, including hotels and motels, if assessed value is greater than \$5 million but not greater than \$10 million
2	\$1.89	Commercial and industrial real property, including hotels and motels, if assessed value is greater than \$10 million
3	\$5.00	Vacant real property
4	\$10.00	Blighted real property

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