

District of Columbia Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Discretionary Property Tax Breaks - expensive property tax deals written into the tax code for specific companies by the DC Council; used to “attract” already built projects	\$15,255,151 (2010)	0/100
Discretionary Sales and Use Tax Exemptions and Abatements - special sales and use tax deals written into the tax code for specific companies or industries by the DC Council	not available	0/100
New E-Economy Transformation Act of 2000 (NET 2000) - a variety of tax subsidies written into the tax code by the DC Council to benefit high-tech corporations	\$5,900,000 (2008)	19/100
Payments-In-Lieu-Of-Taxes (PILOTs) - diversion of tax revenues on previously tax-exempt government-owned properties to finance bonds whose proceeds underwrite large development projects	\$11,351,564 (2010)	0/100
Tax Increment Financing (TIF) - an expensive diversion of sales and property tax revenues to finance bonds whose proceeds underwrite large development projects	\$24,328,106 (2010)	0/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		4/100

*Adjusted to reflect the program's performance standards score in *Money for Something*. See next page for unweighted scoring details.

Money-Back Guarantees for Taxpayers Scoring Details for District of Columbia Programs		<i>Maximum possible score for category</i>	<i>Discretionary Property Tax Breaks</i>	<i>Discretionary Sales and Use Tax Exemptions/ Abatements</i>	<i>New E-Conomy Transformation Act of 2000</i>	<i>Payments-In-Lieu-Of-Taxes (PILOTs)</i>	<i>Tax Increment Financing (TIF)</i>
Reporting	Has a requirement that recipients report to agency on performance outcomes (20 pts)	20	0	0	20	0	0
Verification	Agency awarding subsidy verifies performance outcomes reported by recipient (20 pts)	20	0	0	0	0	0
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	0	0	0	0	0
	Penalty takes the form of rescission or program is performance based (5 pts)	5	0	0	0	0	0
	Penalty takes the form of recalibration (5 pts)	5	0	0	0	0	0
Scope of Penalties	Mandatory penalties for failure to meet performance requirements with no exceptions* (20 pts) Mandatory penalties for failure to meet performance requirements with some exceptions (15 pts) Discretionary penalties for failure to meet performance requirements (10 pts)	20	0	0	0	0	0
Online Disclosure of Enforcement Practices	Online publication of statistics on use of penalties (10 pts)	10	0	0	0	0	0
	Online publication of names of companies found to be non-compliant (5 pts)	5	0	0	0	0	0
	Online publication of names of companies penalized and dollar amounts (5 pts)	5	0	0	0	0	0
Total unweighted score		100	0	0	20	0	0
TOTAL SCORE adjusted to reflect the program's performance standards score in Money for Something		100	0	0	19	0	0

*Programs deemed performance based automatically receive points in this category.
For details on the programs see Appendix 4 in www.goodjobsfirst.org/moneyback.