

DISTRICT OF COLUMBIA Appendix

Key DISTRICT OF COLUMBIA Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Payment in Lieu of Taxes (PILOT) - diversion of tax revenues on previously tax-exempt, government-owned properties to finance bonds whose proceeds underwrite large development projects	\$16.3 million (FY 2014)	Source 1 Source 2	23/100
Property Tax Abatements and Exemptions -expensive property tax deals written into the tax code for specific companies by the DC Council; used to "attract" already built projects	\$10.5 million (FY 2014)	Source 1 Source 2	20/100
Qualified High Technology Company -a variety of tax subsidies written into the tax code by the DC Council to benefit high-tech corporations	\$819,000 (FY 2013)	None	0/100
Tax Increment Financing (TIF) -an expensive diversion of sales and property tax revenues to finance bonds whose proceeds underwrite large development projects	\$58.9 million (FY 2014)	Source 1 Source 2	25/100
Average of Disclosure Scores for All Programs			17% (68/400)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for DISTRICT OF COLUMBIA		<i>Maximum possible score for category</i>	Payment in Lieu of Taxes (PILOT)	Property Tax Abatements and Exemptions	Qualified High Technology Company	TIF
<i>Score criteria</i>						
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	15	15	0	15
	Either amount approved OR actual amount disbursed/claimed (10) -or-					
	Performance-based with actual amount disbursed/claimed (15)					
Status of Award	Indication or whether award is completed, active, terminated (5)	15	0	0	0	5
	Disclosure of whether enforcement action taken (5)					
	Disclosure of amount clawed back or recalibrated or rescinded (5)					
Jobs Reporting	Number of jobs or training slots promised/projected ONLY (5) -or-	20	0	0	0	0
	Actual number of jobs created/retained or trainings ONLY (15) -or-					
	BOTH promised/projected and actual (20)					
Wages Reporting	Wage rates/payroll promised/projected only (10) -or-	20	0	0	0	0
	Actual wage rates/payroll only (15) -or-					
	Both promised and actual (18) -or-					
	Either promised and actual with wage disaggregation (20)					
Project Information	Location with street address (10)	15	10	10	0	10
	Indication whether the project is a relocation (3)					
	Project documents OR total subsidy package data (2)					
Company Information	DUNS or FEIN (2)	5	0	0	0	0
	NAICS (1)					
	Parent company (2)					
User Features	Ease of access (3)	10	3	0	0	0
	Multiple years of data (3)					
	Downloadable (2)					
	Part of or linked to a wider government transparency site (2)					
<i>Total before penalty</i>		100	28	25	0	30
<i>Penalty points (see reasoning on following page)</i>			-5	-5	0	-5
TOTAL PROGRAM SCORE			23	20	0	25

*See next page for notes on scoring

District of Columbia Program Scoring Notes

Unified Economic Development Budget: <http://cfo.dc.gov/page/unified-economic-development-reports>

Since our 2010 report, the District of Columbia has adopted a Unified Economic Development Budget (UEDB) containing information about the costs of subsidy programs as well as the costs of individual subsidy deals. Within the document linked above, there is disclosure of subsidy recipients in three of the programs we looked at. The UEDB often also includes street addresses of recipients.

Unfortunately, information within the report about recipients of the Qualified High Technology Company subsidies was labeled as not discloseable. No points were awarded to this program.

We apply a penalty of five points to each of the three programs disclosed in the UEDB. The reason is that the data on recipients and their addresses is often incomplete.

Payment in Lieu of Taxes (PILOT) Financing Debt Service

http://app.cfo.dc.gov/services/fiscal_impact/search.asp

Additional information about recipients of PILOTs can be found by searching the website linked above. While the UEDB discloses the amount disbursed, these documents disclose the amount the recipient was eligible to receive. Three points were awarded in the User Features category for Ease of Access.

Property Tax Abatements and Exemptions

<http://cfo.dc.gov/page/tax-abatement-analyses>

Information about the amount of the subsidy awarded to recipients in this program is available through the website linked above.

TIF

http://app.cfo.dc.gov/services/economic/tif_program/index.shtm

Information about the amount of the subsidy awarded to recipients in this program is available through the website linked above. The page also contains status information about TIF recipients.

Qualified High Technology Company

There is no online recipient disclosure for this program.