

OFFICERS

CHAIR OF THE BOARD

Jelahn Stewart
Leidos

PRESIDENT

Paulette E. Chapman
Koanz, McKenney, Johnson, & DePaolis LLP

IMMEDIATE PAST PRESIDENT

Patrick McGlone
Ullico Inc.

VICE PRESIDENT

Kevin A. Chambers
Latham & Watkins LLP

SECRETARY

Debra R. Belott
*Jones Day*TREASURER &
FINANCE COMMITTEE CHAIR**Julia A. Matthews****EXECUTIVE
COMMITTEE****Joshua B. Bernstein**
*Bernstein Management
Corporation***Abigail Blomstrom**
*Monumental Sports***Marcus Bullock**
*Flikshop***Karen Ellis Carr**
*ArentFox Schiff LLP***The Honorable Eric S. Glover**
*Superior Court of the District
of Columbia***Paul S. Lee**
*Stephoe LLP***James A. McLaughlin**
*The Washington Post***The Honorable Heidi Pasichow**
*Superior Court of the District
of Columbia (Ret.)***Marianela Peralta**
*Aerotek, Inc.***Natalie S. Walker**
*Webster, Fredrickson &
Walker, PLLC***Colin P. Watson**
*Covington & Burling LLP***Tami Weerasingha-Cote**
*Children's Law Center***Cynthia G. Wright**
*Office of Disciplinary Counsel***Joanne L. Zimolzak**
*Dykema Gossett PLLC*NOMINATING COMMITTEE
CHAIR**Karen E. Evans**
The Cochran Firm

EXECUTIVE DIRECTOR

Misty C. Thomas Zaleski

**Statement of the Council for Court Excellence Before
the Committee of the Whole
Budget Oversight Hearing for the Office of the Chief Financial Officer**

May 14, 2026

Thank you, Chairperson Mendelson, and members of the Committee, for the opportunity to provide testimony for the Budget Oversight Hearing on the Mayor's proposed FY 2027 budget for the Committee of the Whole (COW). CCE is a nonpartisan, nonprofit organization with the mission of bringing people together to conduct research, educate, and advocate to make D.C.'s unique legal systems more just, equitable, and accountable to the community. For more than 40 years, CCE has worked to improve the administration of justice in the courts and related agencies in D.C. through research and policy analysis, convening diverse stakeholders, and creating educational resources for the public. Please note that in accordance with our policy, no judicial member of CCE participated in the formulation or approval of this testimony. This testimony does not reflect the specific views of, or endorsement by, any judicial member of CCE. Thank you for this opportunity to present our organization's views on the Mayor's Proposed Fiscal Year (FY) 2027 Budget as it relates to the Committee of the Whole.

In 2024, the D.C. Council passed the "Strengthening Probate Administration Amendment Act of 2024." This legislation, which modernized the District's probate laws and made the process easier for Washingtonians to navigate, was signed by the D.C. Mayor and became law in March 2025. Two provisions related to the Homestead Deduction and the Senior/Disability Tax Credit, were key components of the Act, designed to keep families from losing their family homes during what is often a lengthy probate process. However, these two provisions were listed as affecting the D.C. budget in the Fiscal Impact Statement prepared by the Office of the Chief Financial Officer. As a result, these provisions will not go into effect until the fiscal impact of their implementation is included in the District's budget.

We ask the Council to adjust expected revenue from these taxes to allow implementation of these provisions to take effect. Below is additional detail on these provisions.

Extension of the Homestead Deduction.

The Homestead tax deduction reduces the assessed value of a primary residence by up to \$91,950 in tax year 2026, lowering property taxes for homeowners regardless of income.¹ It terminates upon the transfer of ownership during the homeowner's lifetime or upon the homeowner's death. Currently, the personal representative for the estate has 30 days to notify the Office of Tax and Revenue. Otherwise, failure to timely notify OTR subjects the property to interest and penalties.

However, probate cannot be completed in 30 days. Families routinely need several months to secure counsel, open the estate, and retitle the property. Without an extension, heirs face sudden tax increases, penalties, and pressure to sell the home that may have been in the family for generations. Therefore, the Act extends the deduction to 12 months, giving families adequate time to complete the probate process without adding stress to an already difficult process.

The Senior Citizen/Disabled Property Owner Property Tax Credit. Under current law, seniors and people with disabilities whose household income is less than \$163,500 receive a 50% reduction in property taxes on their primary residence.ⁱⁱ However, this benefit ends immediately upon the homeowner's death. Then, the personal representative has only 30 days to notify OTR of the risk of interest and the penalties. The Act recognizes that this timeline is unreasonable for grieving families who cannot retitle property under such limited time constraints and extends the credit for a full year to prevent sudden tax burdens during an already difficult period. Funding this provision ensures that seniors' long-standing tax relief does not evaporate when their families are most vulnerable.

We urge the Council to make the necessary budget changes to ensure these two provisions of the Probate Act can go into effect. Extending these provisions will prevent avoidable penalties, keep families housed during times of grief, and preserve opportunities for the transference of intergenerational wealth for the District's families.

Thank you.

ⁱ DC Code §47-850.

ⁱⁱ DC Code § 47-863.