



# NATIONAL LEGAL AND POLICY CENTER

November 4, 2024

The Honorable Christopher A. Coons, Chairman  
The Honorable James Lankford, Vice Chairman  
Select Committee on Ethics, U.S. Senate  
Room 220 Senate Hart Office Building  
Washington, D.C. 20530

Email: [mailbox\\_office@ethics.senate.gov](mailto:mailbox_office@ethics.senate.gov)

Re: **Ethics Complaint Against Angela D. Alsobrooks**

Dear Chairman Coons and Vice Chairman Lankford:

The National Legal and Policy Center (NLPC) hereby submits this complaint to the U.S. Senate Select Committee on Ethics against U.S. Senate Candidate Angela D. Alsobrooks (Alsobrooks) for her failure to disclose certain liabilities on the three Financial Disclose Candidate Reports she filed and her many other reporting errors, irregularities, and omissions. In particular, Alsobrooks failed to disclose as a liability back property taxes of some \$47,000 that she owed to the District of Columbia for improperly claiming tax exemptions for senior citizens on a property she acquired in a questionable transaction in 2003 and sold in 2018.

NLPC requests that the Committee conduct a preliminary investigation, including the issuance of subpoenas, and take appropriate disciplinary action against her. Moreover, under Section 13104 of the Ethics in Government Act (EIGA), knowing and willful reporting violations are subject to civil penalties up to \$50,000 and criminal penalties under 18 U.S.C. 1001.

## **Interests of Complainant**

NLPC was founded in 1991 following the release of the Senate Ethics Committee report whitewashing the Keating Five. NLPC's Government Integrity Project promotes ethics in public life through research, investigation, education and legal action.<sup>1</sup> Accordingly, it has an institutional interest in submitting this complaint.

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<sup>1</sup><https://nlpc.org/government-integrity-project/>

## Failure to Disclose Back Taxes Owed to the District of Columbia

Angela Alsobrooks, who is a resident of Prince George’s County, Maryland, where she is currently its County Executive and candidate for the U.S. Senate from Maryland, acquired the District of Columbia home of her grandmother in 2003 in a questionable transaction to avoid paying some \$4,000 in D.C. property transfer taxes. She did this by having her grandmother deed the property to her mother, and on the same day, had her mother deed the property to her. She later sold it in 2018. Under D.C. law at the time, transfers of real property from a grandmother to a grandchild are subject to real estate transfer taxes. This questionable double transfer process was first reported by investigative reporter Andrew Kerr in *The Washington Free Beacon*.<sup>2</sup>

While that tax avoidance scheme was of questionable legality, Alsobrooks continued to unlawfully benefit from the lower senior citizen property and homestead tax exemption assessments that her grandmother was entitled to. The D.C. tax authorities finally caught up to Alsobrooks and slapped her with a back tax bill of \$47,580.56 that included penalties and interest that was due on October 31, 2024.<sup>3</sup>

However, no tax liability was reported on Alsobrooks’ original candidate filing on September 6, 2023 (for which she got a 90-day extension) nor on her annual report filed on August 13, 2024 (for which she got another 90-day extension), nor on her Amended report she filed two weeks later on August 29, 2024.<sup>4</sup> She has yet to further amend her reports to disclose this tax liability. All liabilities over \$10,000 are required to be reported.

Once she was caught, Alsobrooks promised to pay all of the back taxes owed, but as of the October 31, 2024, due date, she only paid \$17,646.54, leaving a balance due of \$29,934.02.<sup>5</sup>

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<sup>2</sup> Andrew Kerr, *'She Should Have Known': How Angela Alsobrooks Dodged a \$4,000 Tax Bill With One Curious Paperwork Maneuver*, *The Washington Free Beacon* (Oct. 28, 2024). <https://freebeacon.com/elections/she-should-have-known-how-angela-alsobrooks-dodged-a-4000-tax-bill-with-one-curious-paperwork-maneuver/>

<sup>3</sup> <https://wjla.com/features/i-team/maryland-us-senate-race-2024-election-candidate-angela-alsobrooks-deadline-to-pay-unpaid-property-tax-washington-dc-property>. Alsobrooks claims she wasn’t aware of the unlawful tax breaks she had obtained until it was recently discovered.

<sup>4</sup> <https://efdsearch.senate.gov/search/>

<sup>5</sup> Andrew Kerr, *Angela Alsobrooks Misses Deadline To Pay Her Taxes: 'There Is an Outstanding Balance of \$29,934.02,'* *The Free Beacon* (Nov. 1, 2024) ( " ‘Our record indicates that a payment of \$17,646.54 has been made. As of November 1, there is an outstanding balance of \$29,934.02,’

## Alsobrooks' Failure to Report Other Required Information and Other Irregularities

1. As noted, Alsobrooks has filed three disclosure reports. Her initial filing on September 6, 2023, her Annual Report on August 13, 2024, and her Amended Report on August 29, 2024. A comparison of all three reports shows a number of omissions and irregularities. For example, her original filing lists five assets in Part 3. The last asset listed was a Prince George's County Defined Benefit Pension Plan that was valued between \$15,001 and \$50,000. However, that asset was missing in her Annual Report filed on August 13, 2024, as well as on her Amended Report of August 29, 2024. What happened to it? If she liquidated that retirement account as it appeared that she did, that is a reportable transaction according to the Financial Disclosure Instructions, page 25:

*For a defined benefit plan (e.g., California State Teachers Retirement System (CalSTRS) or other pension plan), report the name of the plan and its overall value at the end of the reporting period. If unknown, you may report the value as "Unascertainable." **Income from retirement assets is not realized until withdrawal**; therefore, select "None (or less than \$201)" for the income value if you did not receive any distributions from the account during the reporting period. **Report any distribution received from a retirement account on Part 2 (Earned Income)** (second emphasis added).<sup>6</sup>*

Alsobrooks either failed to disclose the income she apparently received from the distribution or failed to continue to disclose it as an asset on her subsequent reports.

2. On her Amended Report filed on August 29, 2024, Alsobrooks lowered the amount of her hefty salary to \$221,898.00 from \$228,658 reported just two weeks earlier on August 13, 2024. The lower amount was originally reported in her initial September 6, 2023 report.

3. Her assets in her amended report of August 29 included a Savings Account at the Navy Federal Credit Union in the amount of \$1,001 to \$15,000 which was missing in her August 13 report, but appeared in her original September 6, 2023 report. How could she forget to list that asset in August 13 report?

4. In her amended report under Part 7 Liabilities, she listed a mortgage incurred in 2005 in the amount of \$250,000 to \$500,000 at a rate of 3.25% for 30 years and an unsecured line of credit in 2023 of \$50,001-\$100,000 at a 6% rate, which amended the rates she provided two weeks earlier at 3.75% for the mortgage and 8.5% for the unsecured loan. Yet the lower rates of 3.25% for the

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said D.C. Office of Tax and Revenue spokeswoman Brianna Jordan, adding that interest on Alsobrooks's bill will continue to accumulate so long as it remains unpaid.")

<https://freebeacon.com/elections/angela-alsobrooks-misses-deadline-to-pay-her-taxes-there-is-an-outstanding-balance-of-29934-02/>

<sup>6</sup> <https://www.ethics.senate.gov/public/index.cfm/financialdisclosure>

mortgage and 6% for the unsecured loan were the rates originally listed in her first report in 2023.

5. Regarding the list of her outside Positions in Part 8, she listed on her Amended Report that from Jan 2021 to the present, she was an Officer at the University of Maryland Law School Board of Visitors which was missing from her report just two weeks earlier but which appeared in her original September 2023 report.

All these omissions and irregularities are sloppy reporting at best for a former prosecutor who should know better or are substantive violations which she has yet to correct in an Amended Report, particularly the failure to report her liability to the D.C. tax authorities.

This complaint does not include other possible violations of law not under the jurisdiction of the Ethics Committee such as Alsobrooks' failure to secure a D.C. rental license for 10 of the 15 years that she rented out the D.C. property she acquired in 2003 from her grandmother, even though she dodged the question from a reporter of whether she had a license. Instead, she blamed her opponent Larry Hogan for these accusations of wrongdoing but when pressed again to answer the question, she simply answered "Yes," a half-truth at best.<sup>7</sup>

### **Conclusion**

For all these reasons, the Senate Ethics Committee must conduct a thorough investigation of Angela Alsobrooks' financial disclosure reports, including issuing subpoenas for appropriate documents, and take corrective action, including referral to the Department of Justice for the imposition of civil or criminal penalties.

Respectfully submitted,

*/s/Paul D. Kamenar*

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<sup>7</sup> Scott Taylor, *DC records show Angela Alsobrooks didn't have a rental license on DC home for 10 years*, WJLA TV (Oct. 24, 2024).

<https://wjla.com/features/i-team/maryland-us-senate-candidate-prince-georges-county-executive-angela-alsobrooks-dc-property-taxes-rent-rental-home-northeast-dc-license-registered-taxes-tax-payer-funds>

