

DISTRICT OF COLUMBIA
OFFICIAL CODE

TITLE 47.
TAXATION, LICENSING, PERMITS,
ASSESSMENTS, AND FEES.

CHAPTER 8.
REAL PROPERTY ASSESSMENT AND TAX.

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DISTRICT OF COLUMBIA OFFICIAL CODE

CHAPTER 8. REAL PROPERTY ASSESSMENT AND TAX.

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CHAPTER 8. REAL PROPERTY ASSESSMENT AND TAX.

Refs & Annos

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-213 validated a previously made technical correction in the table of contents.

Legislative History of Laws

For Law 14-213, see notes following § 47-820.

SUBCHAPTER I. GENERAL PROVISIONS.

§ 47-801. DECLARATION OF PURPOSE.

It is the intent of Congress to revise the real property tax in the District of Columbia to achieve the following objectives:

- (1) Equitable sharing of the financial burden of the government of the District of Columbia;
- (2) Full public information regarding assessments and appeal procedures;
- (3) Promotion of economic activity, diversity of land use, and preservation of the character of the District of Columbia;
- (4) Assurance that shifts in the tax burden on individual taxpayers will not be excessive; and
- (5) Comparability of tax effort between the District of Columbia and surrounding jurisdictions in the metropolitan area and cities of comparable size.

(Sept. 3, 1974, 88 Stat. 1051, Pub. L. 93-407, title IV, § 402; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-801.

1973 Ed., § 47-621.

Temporary Amendments of Section

For temporary (225 day) prohibition of increase of certain taxes, see § 2 of Economic Recovery Conformity Temporary Act of 1996 (D.C. Law 11-216, April 9, 1997, law notification 44 DCR 2574).

Emergency Act Amendments

For temporary prohibition, on an emergency basis, of the increase in the individual income tax, the sales and use tax, and real property tax rates contingent on the enactment of an act of Congress which would reduce the percentage of federal income tax applicable solely to residents of D.C. under the Internal Revenue Code of 1986, see § 2 of the Economic Recovery Conformity Emergency Act of 1996 (D.C. Act 11-377, August 28, 1996, 43 DCR 4797).

§ 47-802. DEFINITIONS.

For the purposes of this chapter:

- (1) The term "real property" means real estate identified by plat on the records and cadastral maps of

the Office of Tax and Revenue according to square, parcel or reservation and lot, together with improvements thereon.

(2) The term "Mayor" means the Mayor of the District of Columbia established under § 1-204.21.

(3) The term "Council" means the Council of the District of Columbia established under § 1-204.01.

(4) The term "estimated market value" means 100% of the most probable price at which a particular piece of real property, if exposed for sale in the open market with a reasonable time for the seller to find a purchaser, would be expected to transfer under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the exigencies of the other.

(5) Unless otherwise provided in this chapter, the terms "owner" and "taxpayer" shall mean the following:

(A) An owner of record of real property; provided, that if real property is subject to an estate for life, or a lease or ground rent for a term (with renewals) that is at least 30 years, the holder of the possessory interest shall be deemed the owner for purposes of receiving notices of proposed assessed value, receiving bills, and filing any petition or appeal under this chapter; provided further, that the owner of record shall also retain the right to appeal under this chapter;

(B) For purposes of receiving notices of proposed assessed value, receiving bills, and filing any petition or appeal under this chapter, the lessee or user in § 47-1005.01;

(C) One or more persons whose leasehold interest in a leasehold condominium, as defined in § 45-1802(18), comprises the entire balance of the unexpired term;

(D) One or more persons who meet the requirements of § 47-3502(a)(2)(B) in a single family residential property; or

(E)(i) A trust beneficiary who occupies real property owned of record by the trustee, as sole owner, of an irrevocable special needs trust if the trust beneficiary has a disability as defined in section 1614(a)(3) of the Social Security Act, approved October 30, 1972 (86 Stat. 1471; 42 U.S.C. § 1382c(a)(3)).

(ii) For the purposes of sub-subparagraph (i) of this subparagraph, a trust is a special needs trust if the trust instrument:

(I) States, among its purposes, that the trust assets are not intended to be counted in determining the beneficiary's eligibility for needs-based governmental benefits; and

(II)(aa) Names the beneficiary with a disability as the sole trust beneficiary during his or her lifetime; and

(bb) Provides that the beneficiary with a disability shall not serve as trustee.

(6) The term "regulation", unless specifically identified as a regulation of the Commissioner, means a regulation of the Council enacted under § 406 of the Reorganization Plan No. 3 of 1967, and after January 2, 1975, such term means an act of the Council of the District of Columbia enacted under § 412 (and related sections) of the District of Columbia Home Rule Act [§ 1-204.12].

(7) The term "tax year" means the period beginning October 1st each year and ending September 30th each succeeding year.

(8) The term "valuation date" means January 1 of the preceding real property tax year.

(9) The term "phased-in assessed value" means the assessed value which is increased each year of a 3-year cycle in increments of one-third the assessed value.

(10) The term "3-year cycle" means 3 continuous tax years for which the assessed value of real property shall be determined.

(11) The term "limited-equity cooperative" means a cooperative required by a government agency or nonprofit organization to limit the resale price of membership shares for the purposes of keeping the housing affordable to incoming members that are low and moderate income.

(12) The term "carrying charge subsidies" means any payment, originating directly or indirectly, with a federal or local government housing agency, used to supplement the monthly housing payments of individual cooperative members.

(13) [Expired].

(14) The term "cost-of-living adjustment" for any real property tax year means an amount equal to the dollar amount of the homestead deduction provided in §§ 47-850(a) and 47-850.01(a) multiplied by the difference between the Consumer Price Index for the preceding real property tax year and the Consumer Price Index for the real property tax year beginning October 1, 2010 divided by the Consumer Price Index for the real property tax year beginning October 1, 2010. For the purposes of this paragraph, the Consumer Price Index for any real property tax year is the average of the Consumer Price Index for the Washington-Baltimore Metropolitan Statistical Area for all-urban

consumers published by the Department of Labor, or any successor index, as of the close of the 12-month period ending on September 30 of such real property tax year.

(15) The term "domestic partner" shall have the same meaning as provided in § 32-701(3).

(Sept. 3, 1974, 88 Stat. 1051, Pub. L. 93-407, title IV, § 403; Dec. 18, 1979, D.C. Law 3-40, § 4, 26 DCR 1950; Nov. 17, 1981, D.C. Law 4-51, § 4, 28 DCR 4345; Oct. 8, 1983, D.C. Law 5-31, § 10(e), 30 DCR 3879; Sept. 30, 1993, D.C. Law 10-25, § 101(a), 40 DCR 5489; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 23, 1997, D.C. Law 12-40, § 101(a), 44 DCR 4859; June 9, 2001, D.C. Law 13-305, § 502(a), 48 DCR 334; Oct. 26, 2001, D.C. Law 14-42, § 10(b), 48 DCR 7612; Apr. 4, 2003, D.C. Law 14-282, § 11(e), 50 DCR 896; Mar. 13, 2004, D.C. Law 15-105, § 26(c)(1), 51 DCR 881; Oct. 20, 2005, D.C. Law 16-33, §§ 1276(a), 1297(a)(1), 52 DCR 7503; May 12, 2006, D.C. Law 16-98, § 2(a), 53 DCR 1869; Apr. 24, 2007, D.C. Law 16-305, § 73(a), 53 DCR 6198; Sept. 18, 2007, D.C. Law 17-20, § 1032(a), 54 DCR 7052; Sept. 12, 2008, D.C. Law 17-231, § 41(a), 55 DCR 6758; Mar. 25, 2009, D.C. Law 17-353, § 215(a), 56 DCR 1117; Sept. 20, 2012, D.C. Law 19-168, § 7072(a)(1), 59 DCR 8025.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-802.

1973 Ed., § 47-622.

Effect of Amendments

D.C. Law 13-305 rewrote par. (5) which had read:

"(5) The terms 'owner' and 'taxpayer' shall include 1 or more persons whose leasehold interest or interests in a leasehold condominium, as that term is defined in § 42-1901.02(18), extend for the entire balance of the unexpired term or terms. The terms 'owner' and 'taxpayer' also shall include 1 or more persons who meet the requirements of § 47-3502(2)(B) in a single family residential property."

D.C. Law 14-42, in par. (5)(A), made a nonsubstantive change.

D.C. Law 14-282, in par. (1), substituted "and cadastral maps of the Office of Tax and Revenue according to square, parcel or reservation and lot," for "of the District of Columbia Surveyor according to lot and square"; and in par. (5), substituted "mean" for "include" and substituted "deemed the owner for purposes of receiving notices of proposed assessed value, receiving bills, and filing any petition or appeal under this chapter" for "deemed the owner".

D.C. Law 15-105, in the paragraph designation (5)(A), validated a previously made technical correction.

D.C. Law 16-33, in par. (5)(C), substituted a semicolon for "; or" ; in par. (5)(D), substituted "; or" for a period; and added pars. (5)(E), (11), and (12).

D.C. Law 16-98 added par. (13) which defined "cost-of-living adjustment".

D.C. Law 16-305, in par. (5)(E), substituted "has a disability" for "is a disabled person" and "beneficiary with a disability" for "disabled beneficiary".

D.C. Law 17-20 added par. (14).

D.C. Law 17-231 added par. (15).

D.C. Law 17-353 validated a previously made technical correction in subsec. (a)(14).

D.C. Law 19-168, in par. (14), substituted "the dollar amount of the homestead deduction provided in §§ 47-850(a) and 47-850.01(a) multiplied by the difference between the Consumer Price Index for the preceding real property tax year and the Consumer Price Index for the real property tax year beginning October 1, 2010 divided by the Consumer Price Index for the real property tax year beginning October 1, 2010" for "\$64,000, multiplied by the percentage by which the Consumer Price Index for the preceding real property tax year exceeds the Consumer Price Index for the real property tax year beginning October 1, 2006".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 101(a) of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

For temporary (225 day) amendment of section, see § 2(a) of Real Property Tax Rates for Tax Year 1998 Temporary Amendment Act of 1997 (D.C. Law 12-61, March 20, 1998, law notification 45 DCR 2096).

For temporary (225 day) amendment of section, see § 2(b) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

For temporary (225 day) amendment of section, see § 12(f) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(f) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(a) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14-22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see § 10(b) of Technical Amendments Emergency Act of 2001 (D.C. Act 14-108, August 3, 2001, 48 DCR 7622).

For temporary (90 day) amendment of section, see § 12(f) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 12(f) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(f) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

For temporary (90 day) amendment of section, see §§ 1276(a), 1277, 1278, 1297(a)(1), 1298, 1299 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see § 1032(a) of Fiscal Year 2008 Budget Support Emergency Act of 2007 (D.C. Act 17-74, July 25, 2007, 54 DCR 7549).

Legislative History of Laws

For legislative history of D.C. Law 3-40, see Historical and Statutory Notes following § 47-811.

Law 4-51, the "Real Property Tax Rates for Tax Year 1982 Act of 1981," was introduced in Council and assigned Bill No. 4-292, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 28, 1981 and September 15, 1981, respectively. Signed by the Mayor on September 25, 1981, it was assigned Act No. 4-88 and transmitted to both Houses of Congress for its review.

Law 5-31, the "Lower Income Homeownership Tax Abatement and Incentives Act of 1983," was introduced in Council and assigned Bill No. 5-167, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 28, 1983 and July 12, 1983, respectively. Signed by the Mayor on July 21, 1983, it was assigned Act No. 5-53 and transmitted to both Houses of Congress for its review.

Law 10-25, the "Omnibus Budget Support Act of 1993," was introduced in Council and assigned Bill No. 10-165, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 1, 1993, and June 29, 1993, respectively. Signed by the Mayor on July 16, 1993, it was assigned Act No. 10-57 and transmitted to both Houses of Congress for its review. D.C. Law 10-25 became effective on September 30, 1993.

Law 12-40, the "Real Property Assessment Process and Tax Revenue Anticipation Notes Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-110, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 3, 1997, and July 1, 1997, respectively. Signed by the Mayor on July 18, 1997, it was assigned Act No. 12-144 and transmitted to both Houses of Congress for its review. D.C. Law 12-40 became effective on October 23, 1997.

For Law 13-305, see notes following § 47-405.

Law 14-42, the "Technical Correction Amendment Act of 2001", was introduced in Council and assigned Bill No. 14-216, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 5, 2001, and June 26, 2001, respectively. Signed by the Mayor on July 24, 2001, it was assigned Act No. 14-107 and transmitted to both Houses of Congress for its review. D.C. Law 14-42 became effective on October 26, 2001.

For Law 14-282, see notes following § 47-405.

For Law 15-105, see notes following § 47-340.22.

For Law 16-33, see notes following § 47-308.01.

Law 16-98, the "Fiscal Year 2007 Budget Tax Relief Priorities Act of 2005", was introduced in Council and assigned Bill No. 16-557 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on January 4, 2006, and February 7, 2006, respectively. Signed by the Mayor on February 27, 2006, it was assigned Act No. 16-294 and transmitted to both Houses of Congress for its review. D.C. Law 16-98 became effective on May 12, 2006.

Law 16-305, the "People First Respectful Language Modernization Act of 2006", was introduced in Council and assigned Bill No. 16-664, which was referred to Committee on the Whole. The Bill was adopted on first and second readings on June 20, 2006, and July 11, 2006, respectively. Signed by the Mayor on July 17, 2006, it was assigned Act No. 16-437 and transmitted to both Houses of Congress for its review. D.C. Law 16-305 became effective on April 24, 2007.

For Law 17-20, see notes following § 47-305.02.

Law 17-231, the "Omnibus Domestic Partnership Equality Amendment Act of 2008", was introduced in

Council and assigned Bill No. 17-135, which was referred to the Committee on Public Safety and the Judiciary. The Bill was adopted on first and second readings on April 1, 2008, and May 6, 2008, respectively. Signed by the Mayor on June 6, 2008, it was assigned Act No. 17-403 and transmitted to both Houses of Congress for its review. D.C. Law 17-231 became effective on September 12, 2008.

For Law 17-353, see notes following § 47-308.

For history of Law 19-168, see notes under § 47-355.01.

Delegation of Authority

Delegation of authority under Law 5-31, see Mayor's Order 83-270, November 16, 1983.

Miscellaneous Notes

Mayor authorized to issue rules: Section 9 of D.C. Law 5-31 provided that the Mayor shall issue rules necessary to carry out the provisions of § 47-802(5), as amended by § 10(e) of the act.

Expiration of title I of D.C. Law 12-40: Section 105(b) of D.C. Law 12-40 provided that title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

Mayor authorized to issue rules: Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process: Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Review of title I provisions after 3 years: Section 105(a) of title I of D.C. Law 12-40 provided that after 3 years, the Committee on Finance and Revenue shall review the provisions of this title and make recommendations for their continuance, amendment, or termination.

Expiration and review of title I of D.C. Law 12-40: Section 2003 of D.C. Law 14-28 repealed the expiration provision of section 105(b) and the review provision of section 105(a) of D.C. Law 12-40.

Short title of subtitle GG of title I of Law 16-33: Section 1275 of D.C. Law 16-33 provided that subtitle GG of title I of the act may be cited as This subtitle may be cited as the Limited-Equity Cooperative Tax Fairness Act of 2005.

Applicability and expiration of subtitle GG of title I, §§ 1275 to 1279, of D.C. Law 16-33: Sections 1277 and 1278 of D.C. Law 16-33, as amended by D.C. Law 17-219, § 7068(e), provide:

"Sec. 1277. Applicability; conditional effect."

"(a) Section 1276 shall apply for taxable years beginning after September 30, 2005.

"(b) Repealed.

"Sec. 1278. Sunset.

"This act shall expire on August 5, 2006 if this act has not taken effect under section 1277."

Applicability and expiration of subtitle KK of title I, §§ 1295 to 1300, of D.C. Law 16-33: Sections 1298 and 1299, as amended by D.C. Law 17-219, § 7068(l), (m) provide:

"Sec. 1298. Conditional applicability.

"(a) Sections 1296 and 1297 shall apply for taxable years beginning after September 30, 2005.

"(b) Repealed.

"Sec. 1299. Repealed."

Applicability of D.C. Law 16-98: Section 3(a) of D.C. Law 16-98 provides: "(a) Section 2(a), (b), and (c) shall apply as of October 1, 2006."

Effectiveness and expiration of D.C. Law 16-98: Section 4 of D.C. Law 16-98 required that "this act shall take effect subject to the inclusion of its fiscal effect in an approved budget and financial plan; provided, that this act shall expire on October 1, 2006 if its fiscal effect has not been included in an approved budget and financial plan or in the Fiscal Year 2007 Budget Request Act of 2006." The Budget Director of the Council of the District of Columbia has determined, as of November 2, 2007, that the fiscal effect of Law 16-98 had not been included in an approved budget and financial plan by October 1, 2006. Therefore, the amendments made to this section by Law 16-98, have expired as if never in effect.

Short title: Section 1031 of D.C. Law 17-20 provided that subtitle D of title I of the act may be cited as the "Homestead Deduction Increase Act of 2007".

Short title: Section 7071 of D.C. Law 19-168 provided that subtitle G of title VII of the act may be cited as "Homestead Deduction, Personal Exemption, and Standard Deduction Act of 2012".

§ 47-803. ADDITIONAL DEFINITIONS.

For the purposes of this chapter:

- (1) The term "condominium" means the ownership of a single dwelling unit in a horizontal property regime.
- (2) The term "cooperative housing association" means an association, whether incorporated or unincorporated, organized for the purpose of owning and operating residential real property in the District of Columbia, the shareholders or members of which, by reason of their ownership of a stock or membership certificate, a proprietary lease or other evidence of membership, are entitled to occupy a dwelling unit pursuant to the terms of a proprietary lease or occupancy agreement.
- (3) The term "dwelling unit" means any room or group of rooms forming a single unit which is used or intended to be used for living, sleeping and the preparation and eating of meals, and which is located within a building which is wholly or partially used or intended to be used for living and sleeping by human occupants.
- (4) The term "horizontal property regime" shall have the meaning given that term by § 42-2003.
- (5) The term "nontransient" means occupancy of a dwelling unit or units by any person(s) for a period of more than 5 consecutive days during any 1 stay in such unit(s).
- (6) The term "single family residential property" means real property improved by a dwelling unit which is used exclusively for nontransient residential purposes and which contains not more than 1 dwelling unit whether as a row, detached or semidetached structure, or as a single condominium unit within a horizontal property regime.

(Mar. 3, 1979, D.C. Law 2-130, § 2, 25 DCR 2517; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-803.

1973 Ed., § 47-622.1.

Legislative History of Laws

Law 2-130, the "District of Columbia Renters and Homeowners Tax Reduction Act of 1978," was introduced in Council and assigned Bill No. 2-318, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 27, 1978 and July 25, 1978, respectively. Signed by the Mayor on August 30, 1978, it was assigned Act No. 2-268 and transmitted to both Houses of Congress for its review.

Miscellaneous Notes

Definitions applicable: The definitions in this section apply to §§ 47-812, 47-815, 47-825, 47-849, 47-850, 47-851, and 47-1806.06.

§ 47-804. SERVICE OF NOTICE.

Notice shall be deemed to be properly served on the date when mailed by first class mail.

(June 9, 2001, D.C. Law 13-305, § 502(b)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(c) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(b)(2) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

Legislative History of Laws

For Law 13-305, see notes following § 47-405.

SUBCHAPTER II. AUTHORITY AND PROCEDURE TO

ESTABLISH REAL PROPERTY TAX RATES.

§ 47-811. LEVY AND DISPOSITION OF TAX; PAYMENT; PENALTY FOR NONPAYMENT.

(a) Notwithstanding the provisions of § 47-501, there is hereby levied for each fiscal year a tax on the real property in the District of Columbia at a rate or rates determined according to the provisions of this chapter. Unless otherwise provided by law, all revenues received from such tax shall be deposited, from time to time, in the Treasury of the United States, to the credit of the District of Columbia.

(b) Real property taxes shall be due and payable semiannually in 2 equal installments, the first installment to be paid on or before March 31st, and the second installment to be paid on or before September 15th; provided, that an owner shall have at least 30 days from the date of the issuance of a bill to pay an installment; provided further, that for the tax year beginning July 1, 1989, and ending June 30, 1990, the amount of the first and second installments shall reflect and be consistent with the tax rates applicable to that tax year, as provided in § 47-812(b) and (c).

(c) If at any time after the date provided by § 26(a) of this act any real property tax, or any installment of real property tax, is not paid within the time prescribed, there shall be added to the real property tax or installment a penalty of 10% of the unpaid amount plus interest on the unpaid amount at the rate of 1 1/2 % per month or portion of a month until the real property tax or installment is paid. The amount of the unpaid real property tax, or installment of the real property tax, plus the penalty or interest due, shall constitute a delinquent tax to be collected in the manner prescribed by law.

(d) Notwithstanding subsection (b) of this section, a payment shall be due on or before September 15, 1993, equal to one-half of the tax year 1993 tax rate for the real property upon which real property tax is levied multiplied by the assessed value for tax year 1994 of the real property upon which real property tax is levied.

(Sept. 3, 1974, 88 Stat. 1052, Pub. L. 93-407, title IV, § 411; June 15, 1976, D.C. Law 1-70, title III, § 305, 23 DCR 540; Mar. 3, 1979, D.C. Law 2-138, § 5, 25 DCR 5147; Dec. 18, 1979, D.C. Law 3-40, § 3, 26 DCR 1950; Feb. 28, 1987, D.C. Law 6-212, § 20, 34 DCR 850; June 24, 1988, D.C. Law 7-129, § 3, 35 DCR 4102; Sept. 21, 1988, D.C. Law 7-143, § 3, 35 DCR 5403; Oct. 19, 1989, D.C. Law 8-46, § 2(a), 36 DCR 5783; Sept. 30, 1993, D.C. Law 10-25, § 101(b), 40 DCR 5489; Sept. 9, 1996, D.C. Law 11-153, § 2, 43 DCR 4380; Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 502(c), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-811.

1973 Ed., § 47-631.

Effect of Amendments

D.C. Law 13-305, in subsec. (b), substituted "; provided , that an owner shall have at least 30 days from the date of the issuance of a bill to pay an installment; provided further," for ", except".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 101(b) of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

For temporary (225 day) amendment of section, see § 2(d) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(c) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14-22, March 16, 2001, 48 DCR 2706).

Legislative History of Laws

Law 1-70, the "Revenue Act of 1976," was introduced in Council and assigned Bill No. 1-229, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings and reconsiderations of final reading on February 20, 1976, March 11, 1976 and April 6, 1976, respectively. Signed by the Mayor on April 20, 1976, it was assigned Act No. 1-106 and transmitted to both Houses of Congress for its review.

Law 2-138, the "Real Property Tax Rate Act for Tax Year 1979," was introduced in Council and assigned Bill No. 2-369, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 3, 1978 and October 17, 1978, respectively. Signed by the Mayor on November

9, 1978, it was assigned Act No. 2-299 and transmitted to both Houses of Congress for its review.

Law 3-40, the "Real Property Tax Rates for Tax Year 1980 Act," was introduced in Council and assigned Bill No. 3-176, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on September 25, 1979 and October 9, 1979, respectively. Signed by the Mayor on October 26, 1979, it was assigned Act No. 3-112 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

Law 7-129, the "Personal Property Tax Amendment Act of 1986 Clarification Amendment Temporary Act of 1988," was introduced in Council and assigned Bill No. 7-457. The Bill was adopted on first and second readings on March 29, 1988 and April 19, 1988, respectively. Signed by the Mayor on May 6, 1988, it was assigned Act No. 7-178 and transmitted to both Houses of Congress for its review.

Law 7-143, the "Personal Property Tax Amendment Act of 1986 Clarification Amendment Act of 1988," was introduced in Council and assigned Bill No. 7-452, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 14, 1988 and June 28, 1988, respectively. Signed by the Mayor on June 30, 1988, it was assigned Act No. 7-195 and transmitted to both Houses of Congress for its review.

Law 8-46, the "Real Property Tax Rates for Tax Year 1990 Amendment Act of 1989," was introduced in Council and assigned Bill No. 8-319, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 27, 1989 and July 11, 1989, respectively. Signed by the Mayor on August 1, 1989, it was assigned Act No. 8-79 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 10-25, see Historical and Statutory Notes following § 47-802.

Law 11-153, the "Tax Lien Assignment and Sale Amendment Act of 1996," was introduced in Council and assigned Bill No. 11-704, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on July 3, 1996, and July 17, 1996, respectively. Signed by the Mayor on July 26, 1996, it was assigned Act No. 11-353 and transmitted to both Houses of Congress for its review. D.C. Law 11-153 became effective on September 9, 1996.

For Law 13-305, see notes following § 47-405.

Miscellaneous Notes

Notation of debt service requirement on real property tax bills: Section 6 of D.C. Law 10-126 provided that commencing with the tax year beginning October 1, 1994, and ending September 20, 1995, and for each tax year thereafter, the Mayor shall note on the 1st half tax bill which is due and payable by March 31, 1995, and on the 2nd half tax bill which is due and payable by September 15, 1995, the percent of the total real property tax levy that constitutes the special real property tax levy.

§ 47-811.01. REAL PROPERTY TAX AMNESTY.[REPEALED]

(Sept. 3, 1974, 88 Stat. 1052, Pub. L. 93-407, title IV, § 412a, as added Sept. 26, 1996, D.C. Law 11-52, § 104(b), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 502(d), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-811.1.

Temporary Addition of Section

For temporary (225 day) addition of section, see § 104(a) of Multiyear Budget Spending Reduction and Support Temporary Act of 1995 (D.C. Law 10-253, March 23, 1995, law notification 42 DCR 1652).

For temporary (225 day) addition of section, see § 2(d) of Real Property Equitable Property Tax Relief Temporary Act of 2000 (D.C. Law 13-196, October 21, 2000, law notification 47 DCR 8986).

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 2(e) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary addition of section, see § 104(b) of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

Section 1602 of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160) provides for the application of the provisions of §§ 104(c), 109(b), (c) and

(d), 110, and 111 of that act.

For temporary (90-day) addition of § 47-811.2 [1981 Ed.], see § 2(d) of the Real Property Equitable Tax Relief Emergency Act of 2000 (D.C. Act 13-380, July 24, 2000, 47 DCR 6691).

For temporary (90 day) repeal of section, see § 2(d)(2) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

Legislative History of Laws

Law 11-52, the "Omnibus Budget Support Act of 1995," was introduced in Council and assigned Bill No. 11-218, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on April 19, 1995, and June 6, 1995, respectively. Signed by the Mayor on July 13, 1995, it was assigned Act No. 11-94 and transmitted to both Houses of Congress for its review. D.C. Law 11-52 became effective on September 26, 1995.

For Law 13-305, see notes following § 47-405.

§ 47-811.02. OVERPAYMENT; CREDIT OR REFUND; INTEREST.

(a) Subject to subsection (b) of this section, if there is a payment of real property tax that results in an overpayment for a billing period or levy with priority, the overpayment shall be credited in order of priority against the real property tax owing on the property for a subsequent billing period or levy.

(b) The Mayor shall refund the payment, less the real property tax owing, to the person who made the payment; provided, that the refund shall not be allowed unless:

- (1) A claim for refund within 3 years from the date the payment was made;
- (2) The Office of Tax and Revenue has corrected or changed an assessment or real property classification under § 47-825.01a(f) which created the overpayment;
- (3) The property has been so reassessed under § 47-831 that an overpayment resulted f the periods of reassessment;
- (4) The tax was abated for reasonable cause under § 47-1007; or
- (5) The refund results from the grant of a real property tax exemption.

(c) A claim for refund shall be made in the manner prescribed by the Mayor.

(d) The District of Columbia shall pay interest on the overpayment beginning 90 days after the receipt of the claim for refund.

(e) The interest payable by the District under subsection (d) of this section shall be at the rate provided in § 47-3310(c).

(f) The owner, after seeking refund of the overpayment as set forth in this section, may, within one year from the last day of the tax year in which the claim for refund was made, file suit in the Superior Court of the District of Columbia in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304; provided, that the real property tax, including any penalties and interest, shall have first been paid.

(g) This section shall not apply to an action timely filed under § 47- 825.01a(g) and (h).

(June 9, 2001, D.C. Law 13-305, § 504(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(f), 50 DCR 896; July 13, 2012, D.C. Law 19-155, § 3(a), 59 DCR 5590.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282 made nonsubstantive changes to subsecs. (b)(3) and (b)(4); and added subsec. (b)(5).

D.C. Law 19-155, in subsec. (b)(2), substituted "The Office of Tax and Revenue has" for "The Mayor" and "§ 47-825.01a(f)" for "§ 47-825.01(h-1)"; in subsec. (g), substituted "§ 47-825.01a(g) and (h)" for "§ 47-825.01(j-1) and (j-2)".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(g) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(g) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Temporary Addition of Section

For temporary (225 day) addition of section, see § 4(b) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

For temporary (90 day) addition of section, see § 4(a)(2) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14-22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see § 12(g) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 12(g) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(g) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For Law 13-305, see notes following § 47-405.

For Law 14-282, see notes following § 47-405.

For history of Law 19-155, see notes under § 47-825.01a.

§ 47-811.03. REAL PROPERTY TAX ABATEMENT FOR CERTAIN COMMERCIAL PROPERTIES.

(a) For the purposes of this section, the term:

(1) "Applicant" means the landlord or the tenant.

(2) "Benefit period" means the period commencing on the first day of the month immediately following the rent commencement date and terminating no later than 60 months thereafter.

(3) "Billed assessed value" means the lesser of the taxable transitional assessed value or the taxable actual assessed value of the eligible building and the land on which the eligible building is located for the fiscal year in which the benefit period commences.

(4) "Eligible building" means a non-residential or mixed-use building in which:

(A) At least 50% of its tenants are Qualified High Technology Companies; or

(B) At least 50% of its aggregate square footage is leased to a Qualified High Technology Company using the premises as an office or retail space.

(5) "Eligible premises" means premises located in an eligible building which are occupied and used as an office (including ancillary uses) or retail space by a Qualified High Technology Company under a lease.

(6) "Landlord" means a person who controls all non-residential portions of an eligible building, including the record owner, the lessee under a ground lease, any mortgagee in possession, or any receiver, and grants the right to occupy and use eligible premises to a tenant; provided, that the landlord shall not include a lessee who, at any time during the lease term, has occupied and used any part of the non-residential portions of the eligible building, other than premises occupied and used by the lessee to provide rental management services to the building.

(7) "Mixed-use building" means a building used for both residential and non-residential purposes.

(8) "Qualified High Technology Company" shall have the same meaning as set forth in § 47-1317.01(4).

(9) "Tenant" means a Qualified High Technology Company that executes a lease under which it occupies and uses eligible premises. The term "tenant" shall include a subtenant if the subtenant is a Qualified High Technology Company.

(b)(1) If (A) a new building is constructed for which the initial certificate of occupancy or initial temporary certificate of occupancy was received after December 31, 2000, or improvements or renovations are made which are necessary to adapt or convert an existing building, or a portion thereof, for use by a Qualified High Technology Company, and (B) the building is an eligible building, to the extent of eligible premises therein, the real property tax increase attributable to the increase in the billed assessed value shall be abated for 5 years.

(2) If a tenant is liable for real property taxes under its lease and the tenant makes improvements or renovations necessary to adapt or convert an eligible building, or a portion thereof, for its own use as a Qualified High Technology Company, or for use by a Qualified High Technology Company as a subtenant, the tenant shall receive the abatement from the real property tax increase provided under paragraph (1) of this subsection.

(3) If a lease for eligible premises terminates during the 5-year abatement period, the abatement shall remain effective for a period not to exceed 12 months so long as the landlord or tenant, as applicable,

makes a good faith effort to lease the eligible premises to a Qualified High Technology Company.

(4) The abatement shall be revoked immediately if the landlord or tenant, as applicable, shall lease the premises to a tenant other than a Qualified High Technology Company so that the premises or building no longer constitutes eligible premises or an eligible building.

(5) The abatement under this section shall be claimed by attaching to the real property tax return an original affidavit from each tenant stating that the tenant is a Qualified High Technology Company.

(Apr. 3, 2001, D.C. Law 13-256, § 304, 48 DCR 730.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition of this section, see § 12(h) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

Legislative History of Laws

Law 13-256, the "New E-Conomy Transformation Act of 2000", was introduced in Council and assigned Bill No. 13-752, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 8, 2000, and December 5, 2000, respectively. Signed by the Mayor on December 21, 2000, it was assigned Act No. 13-543 and transmitted to both Houses of Congress for its review. D.C. Law 13-256 became effective on April 3, 2001.

§ 47-811.04. ABATEMENT OF PENALTY AND INTEREST; COMPROMISE.

The Mayor may:

(1) In his discretion, waive in whole or in part, interest or penalties, on unpaid taxes levied under this chapter and due to the District of Columbia, when, in his or her judgment, it would be equitable, just, or in the public interest; or

(2) Compromise taxes levied under this chapter if there is reasonable doubt as to:

(A) The liability of the real property or taxpayer; or

(B) The collectibility of the tax; provided, that:

(i) The real property shall be transferred to a new owner who is wholly unrelated to the owner; and

(ii) Subordinate liens shall be released before the tax is compromised.

(Apr. 4, 2003, D.C. Law 14-282, § 11(g), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 12(h) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) addition of section, see § 12(h) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) addition of this section, see § 12(h) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) addition of this section, see § 12(h) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For Law 14-282, see notes following § 47-405.

§ 47-812. ESTABLISHMENT OF RATES.

(a) The Council, after public hearing, shall by October 15 of each year establish, by act, rates of taxation, by class, as provided in § 47-813, and the rates shall be applied, during the tax year, to the assessed value of all real property subject to taxation. The Council, acting by resolution, may extend the time for establishing the rates of taxation. If the Council does extend the time for establishing the rates of taxation on real property, it must establish those rates for the tax year by permanent legislation. If the Council does not establish the rates of taxation of real property by October 15, and does not extend the time for

establishing rates, the rates of taxation applied for the prior year shall be the rates of taxation applied during the tax year.

(a-1) Notwithstanding the provisions of subsection (a) of this section, the real property tax rates for taxable property in the District of Columbia for the tax year beginning October 1, 1994, and ending September 30, 1995, shall be the same rates in effect for the tax year beginning October 1, 1993, and ending September 30, 1994.

(a-2) Notwithstanding the provisions of subsection (a) of this section, the real property tax rates for taxable real property in the District of Columbia for the tax year beginning October 1, 1995, and ending September 30, 1996, shall be the same rates in effect for the tax year beginning October 1, 1993, and ending September 30, 1994.

(b) Notwithstanding the provisions of subsection (a) of this section, the following real property tax rates are established for taxable real property in the District of Columbia for the real property tax year beginning October 1, 1995, and ending September 30, 1996:

- (1) \$0.3659 for each \$100 of assessed value for Class 1 Property;
- (2) \$0.5869 for each \$100 of assessed value for Class 2 Property;
- (3) \$0.7050 for each \$100 of assessed value for Class 3 Property;
- (4) \$0.8194 for each \$100 of assessed value for Class 4 Property; and
- (5) \$1.9055 for each \$100 of assessed value for Class 5 Property.

(b-1) Notwithstanding the provisions of section 413, subsection (a) of this section, or any other law imposing requirements on the enactment of these tax rates, the following real property tax rates are established for taxable real property in the District of Columbia for the real property tax year beginning October 1, 1996, and ending September 30, 1997:

- (1) \$0.3936 (for each \$100 of assessed value) for Class One Property;
- (2) \$0.6314 (for each \$100 of assessed value) for Class Two Property;
- (3) \$0.7585 (for each \$100 of assessed value) for Class Three Property;
- (4) \$0.8815 (for each \$100 of assessed value) for Class Four Property; and
- (5) \$2.0500 (for each \$100 of assessed value) for Class Five Property.

(b-2) Notwithstanding the provisions of subsection (a) of this section, the following real property tax rates are established for taxable real property in the District of Columbia for the tax year beginning October 1, 1997, and ending September 30, 1998:

- (1) \$0.2400 for each \$100 of assessed value for Class 1 Property;
- (2) \$0.3850 for each \$100 of assessed value for Class 2 Property;
- (3) \$0.4625 for each \$100 of assessed value for Class 3 Property;
- (4) \$0.5375 for each \$100 of assessed value for Class 4 Property; and
- (5) \$1.2500 for each \$100 of assessed value for Class 5 Property.

(b-3) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and the special real property tax rates for taxable property in the District of Columbia for the tax year beginning October 1, 1999, and ending September 30, 2000, shall be:

- (1) \$0.96 for each \$100 of assessed value for Class 1 Property;
- (2) \$1.34 for each \$100 of assessed value for Class 2 Property;
- (3) \$1.85 for each \$100 of assessed value for Class 3 Property; and
- (4) \$2.05 for each \$100 of assessed value for Class 4 Property.

(b-4)(1) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and the special real property tax rates for taxable property in the District of Columbia for the tax year beginning October 1, 2000, and ending September 30, 2001, shall be:

- (A) \$0.96 for each \$100 of assessed value for Class 1 Property;
- (B) \$1.15 for each \$100 of assessed value for Class 2 Property;
- (C) \$1.85 for each \$100 of assessed value for Class 3 Property; and
- (D) \$1.95 for each \$100 of assessed value for Class 4 Property.

(2) Paragraph (1) of this subsection shall not apply if the certification by the Chief Financial Officer required by § 47-387.01 demonstrates that the accumulated general fund balance for the immediately preceding fiscal year is below 5% of the general fund operating budget for the current fiscal year, the nominal GDP growth is less than or equal to 3.5% or the real GDP growth is less than or equal to 1.7%.

(b-5)(1) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and the special real property tax rates for taxable property in the District of Columbia for the tax year beginning October 1, 2001, and ending September 30, 2002, shall be:

- (A) \$0.96 for each \$100 of assessed value for Class 1 Property; and
- (B) \$1.85 for each \$100 of assessed value for Class 2 Property.

(2) Repealed.

- (3) \$1.1450 for each \$100 of assessed value for Class 3 Property;
- (4) \$1.3306 for each \$100 of assessed value for Class 4 Property; and
- (5) \$3.0945 for each \$100 of assessed value for Class 5 Property.

(b-6) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and the special real property tax rates for taxable real property in the District of Columbia for the tax year beginning October 1, 2002, shall be:

- (1) \$0.96 for each \$100 of assessed value for Class 1 Property;
- (2) \$1.85 for each \$100 of assessed value for Class 2 Property; and
- (3) \$5.00 for each \$100 of assessed value for Class 3 Property.

(b-7) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and special real property tax rates for taxable real property in the District of Columbia for the tax year beginning October 1, 2005, shall be:

- (1) \$0.92 for each \$100 of assessed value for Class 1 Property;
- (2) \$1.85 for each \$100 of assessed value for Class 2 Property; and
- (3) \$5.00 for each \$100 of assessed value for Class 3 Property.

(b-8)(1)(A) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and special real property tax rates for taxable Class 1 Property in the District of Columbia for the tax year beginning October 1, 2006, and each tax year thereafter, shall be established as follows:

(i)(I) For the tax year beginning October 1, 2006, the Mayor shall compute the real property tax rate (rounded up to the nearest penny) for Class 1 Properties calculated to yield in the tax year the same amount of taxes estimated to be collected, as certified in the latest revenue estimate, during the tax year beginning October 1, 2005, plus 9%.

(II) Before September 16, 2006, the Mayor shall submit to the Council the real property tax rate computed under sub-sub-subparagraph (I) of this sub-subparagraph.

(ii)(I) For the tax year beginning October 1, 2007, the Mayor shall compute the real property tax rate (rounded up to the nearest penny) for Class 1 Properties calculated to yield in the tax year the same amount of taxes estimated to be collected, as certified in the latest revenue estimate, during the tax year beginning October 1, 2006, plus 8%.

(II) Before September 16, 2007, the Mayor shall submit to the Council the real property tax rate computed under sub-sub-subparagraph (I) of this sub-subparagraph.

(iii)(I) For the tax year beginning October 1, 2008, the Mayor shall compute the real property tax rate (rounded up to the nearest penny) for Class 1 Properties calculated to yield in the tax year the same amount of taxes estimated to be collected, as certified in the latest revenue estimate, during the tax year beginning October 1, 2007, plus 7%.

(II) Before September 16, 2008, the Mayor shall submit to the Council the real property tax rate computed under sub-sub-subparagraph (I) of this sub-subparagraph.

(iv)(I) For the tax year beginning October 1, 2009, and each tax year thereafter, the Mayor shall compute the real property tax rate (rounded up to the nearest penny) for Class 1 Properties calculated to yield in the tax year the same amount of taxes estimated to be collected, as certified in the latest revenue estimate, during the preceding tax year, plus the lesser of:

- (aa) Seven percent; or
- (bb) The percentage increase in the total aggregate assessment of taxable real property for Class 1 Properties.

(II) Before September 16, 2009, and each anniversary thereafter, the Mayor shall submit to the Council the real property tax rate computed under sub-sub-subparagraph (I) of this sub-subparagraph.

(B) Notwithstanding the provisions of subparagraph (A) of this paragraph, if, for the current tax year, the total aggregate assessment of taxable real property for Class 1 Properties is estimated to decrease, the real property tax rate for Class 1 Properties shall be the real property tax rate for the prior tax year.

(2) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and special real property tax rates for taxable Class 2 and 3 Properties in the District of Columbia for the tax year beginning October 1, 2006, and each tax year thereafter, shall be:

(A) Repealed.

(B) \$5.00 for each \$100 of assessed value for Class 3 Property.

(b-9)(1) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and special real property tax rates for taxable Class 2 Properties in the District of Columbia for the tax year beginning October 1, 2008, shall be:

(A) For the first \$3 million of assessed value, \$1.55 of each \$100 of assessed value; and

(B) For the portion of the assessed value exceeding \$3 million, \$1.85 of each \$100 of assessed value.

(2)(A) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and special real property tax rates for taxable Class 2 Property in the District of Columbia for the tax year beginning October 1, 2009, and each tax year thereafter, shall be:

(i) For the first \$3 million of assessed value, the rate as established in subparagraph (B) of this paragraph; provided, that for the tax year beginning October 1, 2013, the tax rate shall be \$1.55 of each \$100 of assessed value; and

(ii) For the portion of the assessed value exceeding \$3 million, \$1.85 of each \$100 of assessed value.

(B)(i) The Chief Financial Officer shall compute the real property tax rate for the first \$3 million of assessed value for taxable Class 2 Properties in the District of Columbia, for the tax year beginning October 1, 2009, as follows:

(I) The Chief Financial Officer shall subtract \$1,312,793,900 from the estimated real property taxes to be collected for Class 2 Properties based upon a rate of \$1.85 of each \$100 of assessed value.

(II) The Chief Financial Officer shall compute the real property tax rate (rounded up to the nearest penny) for the first \$3 million of assessed value for taxable Class 2 Properties by taking the amount yielded by sub-sub-subparagraph (I) of this sub-subparagraph and, if it is a positive number, applying this amount to reduce the real property tax rate; provided, that the real property tax rate shall not be less than \$.90 of each \$100 of assessed value.

(ii) The Chief Financial Officer shall compute the real property tax rate for the first \$3 million of assessed value for taxable Class 2 Properties in the District of Columbia, for the tax year beginning October 1, 2010, and each tax year thereafter, as follows:

(I) The Chief Financial Officer shall multiply the total amount of taxes received for taxable Class 2 Properties in the District of Columbia for the prior fiscal year by 110%.

(II) The Chief Financial Officer shall subtract the amount yielded by sub-sub-subparagraph (I) of this sub-subparagraph from the estimated real property taxes to be collected for Class 2 Properties based upon a rate of \$1.85 of each \$100 of assessed value.

(III) The Chief Financial Officer shall compute the real property tax rate (rounded up to the nearest penny) for the first \$3 million of assessed value for taxable Class 2 Properties by taking the amount yielded by sub-sub-subparagraph (II) of this sub-subparagraph and, if it is a positive number, applying this amount to reduce the real property tax rate; provided, that the real property tax rate shall not be less than \$.90 of each \$100 of assessed value.

(iii) Before September 16 of each year, the Chief Financial Officer shall submit to the Council the real property tax rate computed under this subparagraph.

(3) The real property tax rate computed in paragraph (2) of this subsection shall only reduce the real property tax rate. If revenues increase by less than the amount needed to reduce the real property tax rate, the real property tax rate shall be equal to the real property tax rate of the prior fiscal year.

(b-10)(1) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and special real property tax rates for taxable Class 3 Properties in the District of Columbia for the tax year beginning October 1, 2010, and each tax year thereafter, shall be \$5 for each \$100 of assessed value.

(2) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and special real property tax rates for taxable Class 4 Properties in the District of Columbia for the tax year beginning October 1, 2010, and each tax year thereafter, shall be \$ 10 for each \$ 100 of assessed value.

(c) Pursuant to section 9 of the General Obligation Bond Act of 1994, effective May 3, 1994 (D.C. Law 10-116; 41 DCR 1224), the following real property special tax rates are established for taxable real property in the District of Columbia for the real property tax year beginning October 1, 1995, and ending

September 30, 1996:

- (1) \$0.5941 for each \$100 of assessed value for Class 1 Property;
- (2) \$0.9531 for each \$100 of assessed value for Class 2 Property;
- (3) \$1.1450 for each \$100 of assessed value for Class 3 Property;
- (4) \$1.3306 for each \$100 of assessed value for Class 4 Property; and
- (5) \$3.0945 for each \$100 of assessed value for Class 5 Property.

(c-1) Notwithstanding the provisions of section 413, subsection (c) of this section, or any other law imposing requirements on the enactment of these tax rates, pursuant to section 9 of the General Obligation Bond Act of 1994, effective May 3, 1994 (D.C. Law 10-116; 41 DCR 1224), the following real property special tax rates are established for taxable real property in the District of Columbia for the real property tax year that begins October 1, 1996, and ends September 30, 1997:

- (1) \$0.5664 (for each \$100 of assessed value) for Class One Property;
- (2) \$0.9086 (for each \$100 of assessed value) for Class Two Property;
- (3) \$1.0915 (for each \$100 of assessed value) for Class Three Property;
- (4) \$1.2685 (for each \$100 of assessed value) for Class Four Property; and
- (5) \$2.9500 (for each \$100 of assessed value) for Class Five Property.

(c-2) Pursuant to section 9 of the General Obligation Bond Act of 1996, effective October 1, 1996 (D.C. Law 11-162; 43 DCR 5432), the following real property special tax rates are established for taxable real property in the District of Columbia for the tax year beginning October 1, 1997, and ending September 30, 1998:

- (1) \$0.7200 for each \$100 of assessed value for Class 1 Property;
- (2) \$1.1550 for each \$100 of assessed value for Class 2 Property;
- (3) \$1.3875 for each \$100 of assessed value for Class 3 Property;
- (4) \$1.6125 for each \$100 of assessed value for Class 4 Property; and
- (5) \$3.7500 for each \$100 of assessed value for Class 5 Property.

(d) For purposes of this section, the terms "Class 1 Property", "Class 2 Property", "Class 3 Property", "Class 4 Property", and "Class 5 Property" each has the same meaning as the terms have in § 47-813(c-2)(1), (2), (3), (4), and (5).

(e) The Mayor of the District of Columbia shall issue rules necessary to implement subsections (b) through (d) of this section.

(Sept. 3, 1974, 88 Stat. 1052, Pub. L. 93-407, title IV, § 412; June 15, 1976, D.C. Law 1-70, title III, §§ 302(a), 305, 23 DCR 538, 540; Mar. 3, 1979, D.C. Law 2-130, § 3(a), 25 DCR 2517; Nov. 20, 1979, D.C. Law 3-37, § 2(a), 26 DCR 1564; Mar. 13, 1985, D.C. Law 5-125, § 2, 31 DCR 5180; Nov. 19, 1985, D.C. Law 6-51, § 3(a), 32 DCR 5681; Oct. 1, 1987, D.C. Law 7-28, § 2, 34 DCR 5094; Sept. 29, 1988, D.C. Law 7-161, § 2(a), (b), 35 DCR 5730; Oct. 19, 1989, D.C. Law 8-46, § 2(b), (c), 36 DCR 5783; Sept. 27, 1990, D.C. Law 8-172, § 2(d), 37 DCR 4844; Mar. 7, 1992, D.C. Law 9-62, § 2(b), (c), 38 DCR 7291; Oct. 7, 1992, D.C. Law 9-177, § 2, 39 DCR 5868; Jan. 26, 1994, D.C. Law 10-66, § 2, 40 DCR 7358; June 14, 1994, D.C. Law 10-127, § 5(a), 41 DCR 2050; Sept. 26, 1995, D.C. Law 11-52, § 104(a), 42 DCR 3684; Mar. 5, 1996, D.C. Law 11-98, § 1301, 43 DCR 5; Apr. 26, 1996, 110 Stat. 1321 [211], Pub. L. 104-134, § 135(1); Apr. 9, 1997, D.C. Law 11-222, § 2, 44 DCR 108; Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 10, 1998, D.C. Law 12-122, § 2(a), 45 DCR 2300; Oct. 20, 1999, D.C. Law 13-38, § 2702(b), 46 DCR 6373; Apr. 12, 2000, D.C. Law 13-91, § 156(b), 47 DCR 520; June 5, 2003, D.C. Law 14-307, § 1303(a), 49 DCR 11664; Oct. 20, 2005, D.C. Law 16-33, §§ 1262(a), 1272, 52 DCR 7503; Mar. 20, 2008, D.C. Law 17-123, § 3(a), 55 DCR 1513; Aug. 15, 2008, D.C. Law 17-216, § 4(a), 55 DCR 7500; Aug. 16, 2008, D.C. Law 17-219, § 7006, 55 DCR 7598; Sept. 24, 2010, D.C. Law 18-223, § 2043(a), 57 DCR 6242; Sept. 14, 2011, D.C. Law 19-21, § 8102, 58 DCR 6226; Sept. 20, 2012, D.C. Law 19-168, § 7092, 59 DCR 8025.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-812.

1973 Ed., § 47-632.

Effect of Amendments

D.C. Law 13-38 added subsec. (b-3), (b-4) and (b-5).

D.C. Law 13-91 validated a previously made technical amendment in subsec. (b-2) (3).

D.C. Law 14-307 repealed par. (2) of subsec. (b-5); and added subsec. (b-6). Prior to repeal, par. (2) of

subsec. (b-5) had read as follows:

"(2) \$0.9531 for each \$100 of assessed value for Class 2 Property;"

D.C. Law 16-33, added subsecs. (b-7) and (b-8).

D.C. Law 17-123 repealed subsec. (b-8)(2)(A) and added subsec. (b-9). Prior to repeal, subsec. (b-8)(2)(A), read as follows:

"(A) \$1.85 for each \$100 of assessed value for Class 2 Property; and".

D.C. Law 17-216 added subsec. (b-10).

D.C. Law 17-219 rewrote subsec. (b-9), which had read as follows:

"(b-9)(1)(A) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and special real property tax rates for taxable Class 2 Properties in the District of Columbia for the tax year beginning October 1, 2008, shall be:

"(i) For the first \$3 million of assessed value, the rate as established in subparagraph (B) of this paragraph; and

"(ii) For the portion of the assessed value exceeding \$3 million, \$1.85 of each \$100 of assessed value.

"(B) The Chief Financial Officer shall compute the real property tax rate for the first \$3 million of assessed value for taxable Class 2 Properties in the District of Columbia, for the tax year beginning October 1, 2008, as follows:

"(i) The Chief Financial Officer shall subtract \$1,199,949,000 from the estimated real property taxes to be collected for Class 2 Properties based upon a rate of \$1.85 of each \$100 of assessed value.

"(ii) The Chief Financial Officer shall compute the real property tax rate (rounded up to the nearest penny) for the first \$3 million of assessed value for taxable Class 2 Properties by taking the amount yielded by sub-subparagraph (i) of this paragraph and applying this amount to reduce the real property tax rate; provided, that the real property tax rate shall not be less than \$.90 of each \$100 of assessed value.

"(C) Before September 16, 2008, the Chief Financial Officer shall submit to the Council the real property tax rate computed under subparagraph (B) of this paragraph.

"(2)(A) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and special real property tax rates for taxable Class 2 Property in the District of Columbia for the tax year beginning October 1, 2009, and each tax year thereafter, shall be:

"(i) For the first \$3 million of assessed value, the rate as established in subparagraph (B) of this paragraph; and

"(ii) For the portion of the assessed value exceeding \$3 million, \$1.85 of each \$100 of assessed value.

"(B) The Chief Financial Officer shall compute the real property tax rate for the first \$3 million of assessed value for taxable Class 2 Properties in the District of Columbia, for the tax year beginning October 1, 2009, and each tax year thereafter, as follows:

"(i) Multiply the total amount of taxes received for taxable Class 2 Properties in the District of Columbia for the prior fiscal year by 10%.

"(ii) Subtract the amount yielded by sub-subparagraph (i) of this subparagraph from the estimated real property taxes to be collected for Class 2 Properties based upon a rate of \$1.85 of each \$100 of assessed value.

"(iii) The Chief Financial Officer shall compute the real property tax rate (rounded up to the nearest penny) for the first \$3 million of assessed value for taxable Class 2 Properties by taking the amount yielded by sub-subparagraph (ii) of this subparagraph and applying this amount to reduce the real property tax rate; provided, that the real property tax rate shall not be less than \$.90 of each \$100 of assessed value.

"(3) The real property tax rate computed in this subsection shall only reduce the real property tax rate. If revenues increase by less than the amount needed to reduce the real property tax rate, the real property tax rate shall be equal to the real property tax rate of the prior fiscal year.

"(4) The Chief Financial Officer shall submit a report to the Council on the impact of this subsection."

D.C. Law 18-223 rewrote subsec. (b-10), which had read as follows:

"(b-10) Notwithstanding the provisions of subsection (a) of this section, the sum of the real property tax rates and special real property tax rates for taxable Class 3 Properties in the District of Columbia for the tax year beginning October 1, 2008, and each tax year thereafter, shall be \$10 for each \$100 of assessed value."

D.C. Law 19-21, in subsec. (b-9)(2)(A)(i), substituted "subparagraph (B) of this paragraph; provided, that for the tax year beginning October 1, 2011, the tax rate shall be \$1.65 of each \$100 of assessed value; and" for "subparagraph (B) of this paragraph; and".

D.C. Law 19-168, in subsec. (b-9)(1)(A), substituted "\$1.55" for "\$1.65"; and, in subsec. (b-9)(2)(A)(i), substituted "beginning October 1, 2013, the tax rate shall be \$1.55" for "beginning October 1, 2011, the tax

rate shall be \$1.65".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2 of Real Property Tax Rates for Tax Year 1989 Temporary Amendment Act of 1988 (D.C. Law 7-183, March 16, 1989, law notification 36 DCR 2193).

For temporary (225 day) amendment of section, see § 2 of Real Property Tax Rates for Tax Year 1996 Temporary Amendment Act of 1995 (D.C. Law 11-86, February 10, 1996, law notification 43 DCR 1312).

For temporary (225 day) amendment of section, see § 3 of Economic Recovery Conformity Temporary Act of 1996 (D.C. Law 11-216, April 9, 1997, law notification 44 DCR 2574).

For temporary (225 day) amendment of section, see § 2 of Real Property Tax Rate for Tax Year 1997 Temporary Amendment Act of 1996 (D.C. Law 11-217, April 9, 1997, law notification 44 DCR 2575).

For temporary (225 day) amendment of section, see § 2(a) of Real Property Tax Rates and Assessment Initiative Temporary Amendment Act of 1998 (D.C. Law 12- 123, June 11, 1998, law notification 45 DCR 6289).

For temporary (225 day) amendment of section, see 102(a) of Tax Parity Rates and Unincorporated Business Franchise Tax Rate Clarification Temporary Act of 2002 (D.C. Law 14-163, June 25, 2002, law notification 49 DCR 6499).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 101(a) of the Omnibus Budget Support Emergency Act of 1995 (D.C. Act 11-44, April 28, 1995, 42 DCR 2217) and § 104(a) of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

For temporary (90 day) amendment of section, see § 2 of the Real Property Tax Rates for Tax Year 1997 Emergency Amendment Act of 1996 (D.C. Act 11-403, October 24, 1996, 43 DCR 5808), and see § 3 of the Economic Recovery Conformity Emergency Act of 1996 (D.C. Act 11-377, August 28, 1996, 43 DCR 4797).

For temporary (90 day) amendment of section, see § 2 of the Real Property Tax Rates for Tax Year 1996 Emergency Amendment Act of 1995 (D.C. Act 11-148, October 26, 1995, 42 DCR 6054), § 2 of the Real Property Tax Rates for Tax Year 1996 Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-183, January 22, 1996, 43 DCR 376), § 1301 of the Budget Support Congressional Review Emergency Act of 1996 (D.C. Act 11-206, February 9, 1996, 43 DCR 777), and see § 2 of the Real Property Tax Rates for Tax Year 1997 Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-12, March 3, 1997, 44 DCR 1744).

For temporary (90 day) amendment of section, see § 2 of the Real Property Tax Rates for Tax Year 1996 Emergency Amendment Act of 1995 (D.C. Act 11-148, October 26, 1995, 42 DCR 6054), § 2 of the Real Property Tax Rates for Tax Year 1996 Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-183, January 22, 1996, 43 DCR 376), § 2 of the Real Property Tax Rates for Tax Year 1997 Emergency Amendment Act of 1996 (D.C. Act 11-403, October 24, 1996, 43 DCR 5808), § 2 of the Real Property Tax Rates for Tax Year 1997 Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-12, March 3, 1997, 44 DCR 1744), and § 2(a) of the Real Property Tax Rates for Tax Year 1998 Emergency Amendment Act of 1997 (D.C. Act 12-184, October 31, 1997, 44 DCR 6960).

For temporary (90 day) amendment of section, see § 2(a) of the Real Property Tax Rates and Assessment Initiative Emergency Amendment Act of 1998 (D.C. Act 12-299, March 4, 1998, 45 DCR 1780).

For temporary (90 day) amendment of section, see § 2702(b) of the Service Improvement and Fiscal Year 2000 Budget Support Emergency Act of 1999 (D.C. Act 13-110, July 28, 1999, 46 DCR 6320).

For temporary (90 day) amendment of section, see § 102(a) of Tax Parity Rates and Unincorporated Business Franchise Tax Rate Clarification Emergency Act of 2002 (D.C. Act 14-309, March 25, 2002, 49 DCR 3416).

For temporary (90 day) amendment of section, see §§ 1303(a) and 1304 of Fiscal Year 2003 Budget Support Amendment Emergency Act of 2002 (D.C. Act 14-544, December 4, 2002, 49 DCR 11700).

For temporary (90 day) amendment of section, see §§ 1303(a) and 1304 of the Fiscal Year 2003 Budget Support Amendment Congressional Review Emergency Act of 2003 (D.C. Act 15-27, February 24, 2003, 50 DCR 2151).

For temporary (90 day) amendment of section, see §§ 1303(a) and 1304 of Fiscal Year 2003 Budget Support Amendment Second Congressional Review Emergency Act of 2003 (D.C. Act 15-103, June 20, 2003, 50 DCR 5499).

For temporary (90 day) amendment of section, see §§ 1262(a), 1263, 1264, 1272 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see § 2043(a) of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

For legislative history of D.C. Law 1-70, see Historical and Statutory Notes following § 47-811.

For legislative history of D.C. Law 2-130, see Historical and Statutory Notes following § 47-803.

Law 3-37, the "Real Property Tax Classifications Act for Tax Year 1980," was introduced in Council and assigned Bill No. 3-141, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 31, 1979 and September 11, 1979, respectively. Signed by the Mayor on September 28, 1979, it was assigned Act No. 3-104 and transmitted to both Houses of Congress for its review.

Law 5-125, the "Real Property Tax Rates Setting Procedures Amendment Act of 1984," was introduced in Council and assigned Bill No. 5-302, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 10, 1984 and September 12, 1984, respectively. Signed by the Mayor on October 1, 1984, it was assigned Act No. 5-178 and transmitted to both Houses of Congress for its review.

Law 6-51, the "Real Property Tax Rates for Tax Year 1986 and Classification Amendment Act of 1985," was introduced in Council and assigned Bill No. 6-268, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 9, 1985 and September 10, 1985, respectively. Signed by the Mayor on September 30, 1985, it was assigned Act No. 6-74 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 7-28, see Historical and Statutory Notes following § 47-818.01.

Law 7-161, the "Real Property Tax Rates for Tax Year 1989 Amendment Act of 1988," was introduced in Council and assigned Bill No. 7-511, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 28, 1988 and July 12, 1988, respectively. Signed by the Mayor on July 15, 1988, it was assigned Act No. 7-216 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 8-46, see Historical and Statutory Notes following § 47-811.

Law 8-172, the "Real Property Tax Rates for Tax Year 1991 Amendment Act of 1990," was introduced in Council and assigned Bill No. 8-609, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 26, 1990, and July 10, 1990, respectively. Signed by the Mayor on July 16, 1990, it was assigned Act No. 8-237 and transmitted to both Houses of Congress for its review. D.C. Law 8-172 became effective on September 27, 1990.

Law 9-62, the "District of Columbia Real Property Tax Rates for Tax Year 1992 and Real Property Tax Reclassification Amendment Act of 1991," was introduced in Council and assigned Bill No. 9-253, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on October 1, 1991, and November 5, 1991, respectively. Signed by the Mayor on November 25, 1991, it was assigned Act No. 9-105 and transmitted to both Houses of Congress for its review. D.C. Law 9-62 became effective on March 7, 1992.

Law 9-177, the "Real Property Tax Rates for Tax Year 1993 and Real Property Tax Revision and Reclassification Amendment Act of 1992," was introduced in Council and assigned Bill No. 9-563, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 23, 1992, and July 7, 1992, respectively. Signed by the Mayor on July 28, 1992, it was assigned Act No. 9-283 and transmitted to both Houses of Congress for its review. D.C. Law 9-177 became effective on October 7, 1992.

Law 10-66, the "Real Property Tax Rates for Tax Year 1994 and Real Property Tax Classification Amendment Act of 1993," was introduced in Council and assigned Bill No. 10-313, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on July 21, 1993, and September 21, 1993, respectively. Approved without the signature of the Mayor on October 8, 1993, it was assigned Act No. 10-121 and transmitted to both Houses of Congress for its review. D.C. Law 10-66 became effective on January 26, 1994.

Law 10-127, the "Real Property Statutory and Filing Deadlines Conformity Amendment Act of 1994," was introduced in Council and assigned Bill No. 10-450, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on February 1, 1994, and March 22, 1994, respectively. Signed by the Mayor on April 13, 1994, it was assigned Act No. 10-221 and transmitted to both Houses of Congress for its review. D.C. Law 10-127 became effective on June 14, 1994.

For legislative history of D.C. Law 11-52, see Historical and Statutory Notes following § 47-811.01.

Law 11-98, the "Budget Support Act of 1995," was introduced in Council and assigned Bill No. 11-440, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 7, 1995, and December 5, 1995, respectively. Signed by the Mayor on December 26, 1995, it was assigned Act No. 11-181 and transmitted to both Houses of Congress for its review. D.C. Law 11-98 became effective on March 5, 1996.

Law 11-222, the "Real Property Tax Rates for Tax Year 1998 Amendment Act of 1996," was introduced in Council and assigned Bill No. 11-844, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on October 1, 1996, and November 7, 1996, respectively. Signed by the Mayor on November 25, 1996, it was assigned Act No. 11-441 and transmitted to both Houses of

Congress for its review. D.C. Law 11-222 became effective on April 9, 1997.

Law 12-122, the "Real Property Tax Rates and Assessment Initiative Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-370. The Bill was adopted on first and second readings on February 3, 1998, and March 3, 1998, respectively. Signed by the Mayor on May 23, 1998, it was assigned Act No. 12-323 and transmitted to both Houses of Congress for its review. D.C. Law 12-122 became effective on June 10, 1998.

Law 13-38, the "Service Improvement and Fiscal Year 2000 Budget Support Act of 1999," was introduced in Council and assigned Bill No. 13-161, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on May 11, 1999, and June 22, 1999, respectively. Signed by the Mayor on July 8, 1999, it was assigned Act No. 13-111 and transmitted to both Houses of Congress for its review. D.C. Law 13-38 became effective on October 20, 1999.

Law 13-91, the "Technical Amendments Act of 1999," was introduced in Council and assigned Bill No. 13-435, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 2, 1999, and December 7, 1999, respectively. Signed by the Mayor on December 29, 1999, it was assigned Act No. 13-234 and transmitted to both Houses of Congress for its review. D.C. Law 13-91 became effective on April 12, 2000.

For Law 14-307, see notes following § 47-368.01.

For Law 16-33, see notes following § 47-308.01.

Law 17-123, the "Small Business Commercial Property Tax Relief Act of 2008", was introduced in Council and assigned Bill No. 17-20 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 11, 2007, and January 8, 2008, respectively. Signed by the Mayor on January 24, 2008, it was assigned Act No. 17-272 and transmitted to both Houses of Congress for its review. D.C. Law 17-123 became effective on March 20, 2008.

Law 17-216, the "Nuisance Properties Abatement Reform and Real Property Classification Amendment Act of 2008", was introduced in Council and assigned Bill No. 17-86 which was referred to Finance and Revenue and Public Services and Consumer Affairs. The Bill was adopted on first and second readings on March 4, 2008, and June 3, 2008, respectively. Signed by the Mayor on June 24, 2008, it was assigned Act No. 17-416 and transmitted to both Houses of Congress for its review. D.C. Law 17-216 became effective on August 15, 2008.

For Law 17-219, see notes following § 47-318.05a.

For Law 18-223, see notes following § 47-355.05.

For history of Law 19-21, see notes under § 47-305.02.

For history of Law 19-168, see notes under § 47-355.01.

Delegation of Authority

Delegation of authority pursuant to Law 6-51, see Mayor's Order 86-6, January 14, 1986.

Delegation of authority pursuant to Laws 6-195 and 6-203, see Mayor's Order 86- 172, September 30, 1986.

Miscellaneous Notes

Section 2 of the Act of March 5, 1981, D.C. Law 3-136, established the rates of taxation on taxable real property in the District of Columbia for the tax year beginning July 1, 1980, and ending June 30, 1981, as follows: \$1.22 for each \$100 of assessed value for Class 1 Property; \$1.54 for each \$100 of assessed value for Class 2 Property; and \$2.13 for each \$100 of assessed value for Class 3 Property.

Section 2(a) of D.C. Law 6-51 established rates of taxation on taxable real property in the District of Columbia for the tax year beginning July 1, 1985, and ending June 30, 1986, as follows: \$1.0615 for each \$100 of assessed value for Class 1 property; \$1.3402 for each \$100 of assessed value for Class 2 property; \$1.5712 for each \$100 of assessed value for Class 3 property; and \$1.7662 for each \$100 of assessed value for Class 4 property.

Section 2(a) of D.C. Law 6-153 established rates of taxation on taxable real property in the District of Columbia for the tax year beginning July 1, 1986, and ending June 30, 1987 as follows: \$0.8686 for each \$100 of assessed value for Class 1 Property; \$1.0966 for each \$100 of assessed value for Class 2 Property; \$1.2957 for each \$100 of assessed value for Class 3 Property; and \$1.4454 for each \$100 of assessed value for Class 4 Property.

Real property special tax rates established: Section 2(b) of D.C. Law 6-153 established rates for the real property special tax on taxable real property in the District of Columbia for the tax year beginning July 1, 1986, and ending June 30, 1987 as follows: \$0.3514 for each \$100 of assessed value for Class 1 Property; \$0.4434 for each \$100 of assessed value for Class 2 Property; \$0.5243 for each \$100 of assessed value for Class 3 Property; and \$0.5846 for each \$100 of assessed value for Class 4 Property.

General obligation bonds authorized: D.C. Law 6-60, effective November 19, 1985, authorized the issuance of general obligation bonds of the District of Columbia for the purpose of financing certain capital projects and

refunding certain capital indebtedness of the District of Columbia.

Mayor authorized to issue rules: Section 4 of D.C. Law 6-51 provided that the Mayor shall issue rules to implement the provisions of the act pursuant to subchapter I of Chapter 5 of Title 2.

Section 2(d) of D.C. Law 6-153 provided that the Mayor shall issue rules to implement the provisions of the section.

Calculated rates for tax year 1995: The following calculated rates became the tax rates for tax year 1995 on December 16, 1994, pursuant to Resolution 10-443 and D.C. Code § 47-812(a) (See 41 DCR 5987):

Tax Year 1995 Real Property Tax Rates Establishment Extension Emergency Resolution of 1994: Pursuant to Resolution 10-443, effective October 4, 1994, the Council extended, on an emergency basis, the time for establishing the real property tax rates for tax year 1995 until December 5, 1994.

Definitions applicable: The definitions in § 47-803 apply to this section.

Real property special tax rates established: Section 2(b) of D.C. Law 6-51, effective November 19, 1985, established rates for the real property special tax on taxable real property in the District of Columbia for the tax year beginning July 1, 1985, and ending June 30, 1986, as follows: \$0.1585 for each \$100 of assessed value for Class 1 property; \$0.1998 for each \$100 of assessed value for Class 2 property; \$0.2488 for each \$100 of assessed value for Class 3 property; and \$0.2638 for each \$100 of assessed value for Class 4 property.

Definitions applicable: Section 2(c) of D.C. Law 6-51 provided that, for purposes of this section, the terms "Class 1 property", "Class 2 property", "Class 3 property", and "Class 4 property" each has the meaning given to the term in subsection (c-1)(1), (2), (3), and (4) of § 47-813, as amended by § 3(b) of the act.

Section 2(c) of D.C. Law 6-153 provided that, for purposes of this section, the terms "Class 1 Property", "Class 2 Property", "Class 3 Property", and "Class 4 Property" each has the meaning given each term in subsection (c-1)(1), (2), (3), and (4) of § 47-813, as amended by § 3b of the act.

General obligation bonds authorized: D.C. Law 5-115 authorized the issuance of general obligation bonds of the District of Columbia for the purpose of financing certain capital projects and refunding certain capital indebtedness of the District of Columbia.

An annual tax is imposed on real property in the District of Columbia by § 47-811 and by the General Obligation Bond Act of 1996, effective October 1, 1996 (D.C. Law 11-162; 43 DCR 5432) (the "1996 Act"), which is not codified. The 1996 Act established a real property special tax to pay debt service on general obligation bonds issued by the District of Columbia. Prior to the 1996 Act, a real property special tax was imposed by the General Obligation Bond Act of 1994, effective May 3, 1994 (D.C. Law 10-116; 41 DCR 1224). The real property tax rates and real property special tax rates are established by this section (§ 47-812), either separately or as a sum.

Application of Law 14-307: Section 1304 of D.C. Law 14-307 provides: "Sections 1302 and 1303 shall apply as of October 1, 2002."

Short title of subtitle EE of title I of Law 16-33: Section 1261 of D.C. Law 16-33 provided that subtitle EE of title I of the act may be cited as This subtitle may be cited as the Residential Property Tax Rate and Cap Reduction Act of 2005.

Short title of subtitle FF of title I of Law 16-33: Section 1271 of D.C. Law 16-33 provided that subtitle FF of title I of the act may be cited as This subtitle may be cited as the Calculated Residential Property Tax Rate Establishment Act of 2005.

Applicability and expiration of subtitle EE of title I, §§ 1261 to 1265, of D.C. Law 16-33: Sections 1263 and 1264 of D.C. Law 16-33, as amended by section 5(g) of D.C. Law 16-191 and D.C. Law 17-219, § 7068(c), (d), provide:

"Sec. 1263. Applicability; conditional effect.

"(a) Section 1262 shall apply for taxable years beginning after September 30, 2005."

"(b) Repealed.

"(c) Repealed.

"Sec. 1264. Repealed."

Section 5(b) of D.C. Law 17-216 provides that section 4(a) shall apply to real property tax years beginning after September 30, 2008.

Short title: Section 7003 of D.C. Law 17-219 provided that subtitle C of title VII of the act may be cited as the "Commercial Real Property Tax Relief Act of 2008".

Short title: Section 8101 of D.C. Law 19-21 provided that subtitle K of title VIII of the act may be cited as "Determination of Calculated Rate for Fiscal Year 2012 Act of 2011".

Short title: Section 7091 of D.C. Law 19-168 provided that subtitle I of title VII of the act may be cited as "Commercial Property Tax Rate Act of 2012".

Section 7093 of D.C. Law 19-168 provides:

"Sec. 7093. This subtitle shall apply upon certification by the Chief Financial Officer that sufficient revenue is available in the June 2012, September 2012, or December 2012 revenue estimates to fund section 1002(a)(1) through (14) of the Revised Revenue Estimate Contingency Priority List Act of 2012, passed on 2nd reading on June 5, 2012 (Enrolled version of Bill 19-743)."

§ 47-813. CLASSES OF PROPERTY.

(a) For the purpose of levying taxes on real property in the District of Columbia, the Council may establish different classes of real property.

(b) For the property tax year beginning July 1, 1979, and ending June 30, 1980, the following classes of real property are established:

(1) Class 1 Property. --

(A) Class 1 Property shall be comprised of improved residential real property which:

- (i) Is occupied by the owner thereof;
- (ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and
- (iii) Is used exclusively for nontransient residential dwelling purposes.

(B) Improved residential real property which is owned by a cooperative housing association shall also be classified as Class 1 Property; provided, that at least 50% of the dwelling units contained therein are occupied by the shareholders or members of such cooperative housing association;

(2) Class 2 Property. --

(A) Class 2 Property shall be comprised of improved residential real property, which:

- (i) Is not occupied by the owner thereof;
- (ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and
- (iii) Is used exclusively for nontransient residential dwelling purposes.

(B) Improved residential real property which is owned by a cooperative housing association shall also be classified as Class 2 Property; provided, that less than 50% of the dwelling units contained therein are occupied by the shareholders or members of such cooperative housing association.

(C) Nothing in this subsection shall be construed to include hotels in the Class 2 Property classification;

(3) Class 3 Property. -- Class 3 Property shall be comprised of all real property which is not Class 1 Property or Class 2 Property.

(c) For the property tax year beginning July 1, 1980, and ending June 30, 1981, and for each tax year thereafter, the following classes of real property are established:

(1) Class 1 Property. --

(A) Class 1 Property shall be comprised of improved residential real property which:

- (i) Is occupied by the owner thereof;
- (ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and
- (iii) Is used exclusively for nontransient residential dwelling purposes.

(B) Improved residential real property which is owned by a cooperative housing association shall also be classified as Class 1 Property; provided, that at least 50% of the dwelling units contained therein are occupied by the shareholders or members of such cooperative housing association.

(C) Vacant real property which abuts improved residential real property qualified as Class 1 Property shall be classified as Class 1 Property if said vacant property and the improved residential real property which it abuts have common ownership. For the property tax year beginning July 1, 1984, and ending June 30, 1985, and for each tax year thereafter, vacant real property which is separated from Class 1 improved residential real property by a public alley less than 30 feet wide shall be classified as Class 1 Property if the following conditions are met:

- (i) The vacant real property is less than 1,000 square feet in size;
- (ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structures on the vacant real property as a matter of right; and
- (iii) The owner of the vacant real property also owns the Class 1 improved residential real property separated by the alley from the vacant lot;

(2) Class 2 Property. --

(A) Class 2 Property shall be comprised of improved residential real property, including apartment buildings, which:

- (i) Is not occupied by the owner thereof;
- (ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and
- (iii) Is used exclusively for nontransient residential dwelling purposes.

(B) Improved residential real property which is owned by a cooperative housing association shall also be classified as Class 2 Property; provided, that less than 50% of the dwelling units contained therein are occupied by the shareholders or members of such cooperative housing association.

(C) Improved multifamily residential property which contains more than 5 dwelling units and is used exclusively for nontransient dwelling purposes shall also be classified as Class 2 Property.

(D) Vacant real property which abuts improved residential real property qualified as Class 2 Property shall be classified as Class 2 Property if said vacant property and the improved residential real property which it abuts have common ownership. For the property tax year beginning July 1, 1984, and ending June 30, 1985, and for each tax year thereafter, vacant real property which is separated from Class 2 improved residential real property by a public alley less than 30 feet wide shall be classified as Class 2 Property if the following conditions are met:

- (i) The vacant real property is less than 1,000 square feet in size;
- (ii) The zoning regulations adopted by the Zoning Commission do not allow the building of any structures on the vacant real property as a matter of right; and
- (iii) The owner of the vacant real property also owns the Class 2 improved residential real property separated by the alley from the vacant lot.

(E) The Mayor may require an owner of real property to submit such information relating to the ownership of vacant real property as in the Mayor's judgment will assist in the determination of ownership of such property as required under this section for purposes of real property classification;

(3) Class 3 Property. -- Class 3 Property shall be comprised of all real property which is not Class 1 Property or Class 2 Property. Vacant real property which abuts and has common ownership with real property subject to the apportionment provision of subsection (f) of this section shall also be classified as Class 3 Property.

(c-1) For the property tax year beginning July 1, 1985, and ending June 30, 1986, and for each subsequent tax year, the following classes of real property not covered in subsection (c-2) or (c-3) of this section are established:

(1) Class 1 Property. --

(A) Class 1 Property shall be comprised of improved residential real property which:

- (i) Is occupied by the owner of the property;
- (ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and
- (iii) Is used exclusively for nontransient residential dwelling purposes.

(B) Improved residential real property which is owned by a cooperative housing association shall also be classified as Class 1 Property, so long as at least 50% of the dwelling units are occupied by the shareholders or members of the cooperative housing association.

(C) Vacant real property which abuts improved residential real property qualified as Class 1 Property shall be classified as Class 1 Property if the vacant property and the improved residential real property which it abuts have common ownership.

(D) Vacant real property which is separated from Class 1 improved residential real property by a public alley less than 30 feet wide shall be classified as Class 1 Property if the following conditions are met:

- (i) The vacant real property is less than 1,000 square feet in size;
- (ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structures on the vacant real property as a matter of right; and
- (iii) The owner of the vacant real property also owns the Class 1 improved residential real property separated by the alley from the vacant lot.

(2) Class 2 Property. --

(A) Class 2 Property shall be comprised of improved residential real property, including buildings,

which:

- (i) Is not occupied by the owner thereof;
 - (ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and
 - (iii) Is used exclusively for nontransient residential dwelling purposes.
- (B) Improved residential real property which is owned by a cooperative housing association shall also be classified as Class 2 Property, so long as less than 50% the dwelling units are occupied by the shareholders or members of the cooperative housing association.
- (C) Improved multifamily residential property which contains more than 5 dwelling units and is used exclusively for nontransient dwelling purposes shall also be classified as Class 2 Property.
- (D) Vacant real property which abuts improved residential real property qualified as Class 2 Property shall be classified as Class 2 Property if the vacant property and the improved residential real property which it abuts have common ownership.
- (E) Vacant real property which is separated from Class 2 improved residential real property by a public alley less than 30 feet wide shall be classified as Class 2 Property if the following conditions are met:
- (i) The vacant real property is less than 1,000 square feet in size;
 - (ii) The zoning regulations adopted by the Zoning Commission do not allow the building of any structures on the vacant real property as a matter of right; and
 - (iii) The owner of the vacant real property also owns the Class 2 improved residential real property separated by the alley from the vacant lot.
- (F) The Mayor may require an owner of real property to submit such information relating to the ownership of vacant real property as in the Mayor's judgment will assist in the determination of ownership of the property as required under this section for purposes of real property classification.

(3) Class 3 Property. --

- (A) Class 3 Property shall be comprised of improved commercial real property, including hotels, motels, inns, or any other place, which is regularly used for the purpose of furnishing rooms, lodgings or accommodations to transients.
- (B) For purposes of subparagraph (A) of this paragraph the term "transient" means a person who is merely sojourning in the District, including a person who is visiting for a few days, or comes to the District to perform some special service or attend some special event. Any person who is furnished accommodations for a period of 90 consecutive days or more shall no longer be considered a transient, but shall be considered a permanent resident of the hotel, motel or inn.

(4) Class 4 Property. -- Class 4 Property shall be comprised of all real property which is not Class 1 Property, Class 2 Property or Class 3 Property. Vacant real property which abuts and has common ownership with real property subject to the apportionment provision of subsection (f) in this section shall also be classified as Class 4 Property.

(c-2) For the property tax year beginning July 1, 1990, and ending June 30, 1991, and the subsequent tax years beginning July 1, 1991, and ending June 30, 1992, and beginning July 1, 1992, and ending June 30, 1993, and for the period beginning July 1, 1993, and ending September 30, 1993, and beginning October 1, 1993, and ending September 30, 1994, the following classes of real property are established:

(1) Class 1 Property. --

- (A) Class 1 Property shall be comprised of improved residential real property which:
- (i) Is occupied by the owner of the property; or
 - (ii) Is unoccupied due to a major fire, flood, or other casualty to the improved real property, if the improved real property was occupied by the owner of the property at the time of the casualty, and the major fire, flood, or other casualty occurred during the 12 months preceding the tax year and was not intentionally caused by the owner;
 - (iii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and
 - (iii) Is used exclusively for nontransient residential dwelling purposes.
- (B) Improved residential real property which is owned by a cooperative housing association shall also be classified as Class 1 Property, so long as at least 50% of the dwelling units are occupied by the shareholders or members of the cooperative housing association.
- (C) Unimproved real property which abuts improved residential real property qualified as Class 1 Property shall be classified as Class 1 Property if the unimproved real property and the improved residential real property which it abuts have common ownership.

(D) Unimproved real property which is separated from Class 1 improved residential real property by a public alley less than 30 feet wide shall be classified as Class 1 Property if the following conditions are met:

- (i) The unimproved real property is less than 1,000 square feet in size;
- (ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and
- (iii) The owner of the unimproved real property also owns the Class 1 improved residential real property separated by the alley from the unimproved real property.

(2) Class 2 Property. --

(A) Class 2 Property shall be comprised of improved residential real property, including buildings, which:

- (i) Is not occupied by the owner thereof;
- (ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and
- (iii) Is used exclusively for nontransient residential dwelling purposes.

(B) Improved residential real property which is owned by a cooperative housing association shall also be classified as Class 2 Property, so long as less than 50% of the dwelling units are occupied by the shareholders or members of the cooperative housing association.

(C) Improved multifamily residential property which contains more than 5 dwelling units and is used exclusively for nontransient dwelling purposes shall also be classified as Class 2 Property.

(D) Unimproved real property which abuts improved residential real property qualified as Class 2 Property shall be classified as Class 2 Property if the unimproved real property and the improved residential real property which it abuts have common ownership.

(E) Unimproved real property which is separated from Class 2 improved residential real property by a public alley less than 30 feet wide shall be classified as Class 2 Property if the following conditions are met:

- (i) The unimproved real property is less than 1,000 square feet in size;
- (ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and
- (iii) The owner of the unimproved real property also owns the Class 2 improved residential real property separated by the alley from the unimproved real property.

(F) The Mayor may require an owner of real property to submit such information relating to the ownership of unimproved real property as in the Mayor's judgment will assist in the determination of ownership of the property as required under this section for purposes of real property classification.

(3) Class 3 Property. --

(A) Class 3 Property shall be comprised of improved commercial real property, including hotels, motels, inns, or any other place, which is regularly used for the purpose of furnishing rooms, lodgings, or accommodations to transients.

(B) For purposes of subparagraph (A) of this paragraph, the term "transient" means a person who is merely sojourning in the District, including a person who is visiting for a few days, or comes to the District to perform some special service or attend some special event. Any person who is furnished accommodations for a period of 90 consecutive days or more shall no longer be considered a transient but shall be considered a permanent resident of the hotel, motel, or inn.

(4) Class 4 Property. -- Class 4 Property shall be comprised of:

(A) All improved real property, which is not Class 1 Property, Class 2 Property, or Class 3 Property;

(B) Unimproved real property, which is not Class 1 Property, Class 2 Property, or Class 3 Property, if any of the following conditions are met:

- (i) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right;
- (ii) A building permit has been issued and is in effect as of July 1, 1990; or
- (iii) The unimproved real property is used as a parking lot and each approval required from the District of Columbia government for use as a parking lot has been obtained;

(C) For the property tax year beginning July 1, 1991, and ending June 30, 1992, any improved or unimproved real property classified as Class 4 Property as of June 30, 1991, unless the real property qualifies as Class 1, Class 2, or Class 3;

(D) For the property tax year beginning July 1, 1991, and ending June 30, 1992, any unimproved real property that was classified as improved real property as of June 30, 1991, unless the real property qualifies as Class 1, Class 2, or Class 3; and

(E) Class 4 Property shall include, as of June 30 of the preceding tax year, the unimproved real property that is within the Northeast No. 1/Eckington Yards Special Treatment Area and the Buzzard Point/Near Southeast Development Opportunity Area, as designated on the District of Columbia Generalized Land Use Map dated November 1992 that is part of the Comprehensive Plan, provided that the real property is zoned for commercial development and the real property owner is engaged in predevelopment activities as supported by written documentation. For the purpose of this subparagraph, "the term predevelopment activities" means completion of 1 of the following:

- (i) Preparation of subdivision or large tract review applications;
- (ii) Preparation or application for District permits or authorizations to proceed with development;
- (iii) Participation in special planning or transportation studies prepared in conjunction with the District; or
- (iv) Completion of environmental assessment or mitigation studies prepared in conjunction with the District.

(5) Class 5 Property. --

(A) Class 5 Property shall be comprised of all unimproved real property which is not Class 1 Property, Class 2 Property, Class 3 Property, or Class 4 Property.

(B) Unimproved real property that abuts and has common ownership with real property subject to the apportionment provision of subsection (f) of this section and cannot be classified as Class 1 Property, Class 2 Property, Class 3 Property, or Class 4 Property shall also be classified as Class 5 Property.

(c-3) For the property tax year beginning October 1, 1994, and ending September 30, 1995, and for each subsequent tax year, the following classes of real property are established:

(1) Class 1 Property. --

(A) Class 1 Property shall be comprised of improved residential real property that:

- (i) Is occupied by the owner of the property; or
- (ii) Is unoccupied due to a major fire, flood, or other casualty to the improved real property, if the improved real property was occupied by the owner of the property at the time of the casualty, and the major fire, flood, or other casualty occurred during the 12 months preceding the tax year and was not intentionally caused by the owner;
- (iii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and
- (iv) Is used exclusively for nontransient residential dwelling purposes.

(B) Improved residential real property that is owned by a cooperative housing association shall also be classified as Class 1 Property so long as at least 50% of the dwelling units are occupied by the shareholders or members of the cooperative housing association.

(C) Class 1 Property that becomes unoccupied shall be classified as Class 2 Property if the property becomes unoccupied due to any of the following conditions:

- (i) [Repealed];
- (ii) The improved real property is actively for sale at a reasonable market price as of September 30 of the preceding tax year;
- (iii) A building or demolition permit has been issued and building or demolition is actively pursued as of September 30 of the preceding tax year; or
- (iv) The improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation.

(D) Unimproved real property which abuts improved and occupied residential real property qualified as Class 1 Property shall be classified as Class 1 Property if the unimproved real property and the improved and occupied residential real property which it abuts have common ownership.

(E) Unimproved real property which is separated from Class 1 improved and occupied residential real property by a public alley less than 30 feet wide shall be classified as Class 1 Property if the following conditions are met:

- (i) The unimproved real property is less than 1,000 square feet in size;

- (ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and
- (iii) The owner of the unimproved real property also owns the Class 1 improved and occupied residential real property separated by the alley from the unimproved real property.

(2) Class 2 Property. --

(A) Class 2 Property shall be comprised of improved and occupied residential real property, including a building, that:

- (i) Is occupied, but not by the owner;
- (ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and
- (iii) Is used exclusively for nontransient residential dwelling purposes.

(B) Improved residential real property which is owned by a cooperative housing association shall also be classified as Class 2 Property so long as less than 50% of the dwelling units are occupied by the shareholders or members of the cooperative housing association.

(C) Improved and occupied multifamily residential real property which contains more than 5 dwelling units and is used exclusively for nontransient purposes shall also be classified as Class 2 Property.

(D) Unimproved real property which abuts improved and occupied residential real property qualified as Class 2 Property shall be classified as Class 2 Property if the unimproved real property and the improved and occupied residential real property which it abuts have common ownership.

(E) Unimproved real property which is separated from Class 2 improved and occupied residential real property by a public alley less than 30 feet wide shall be classified as Class 2 Property if the following conditions are met:

- (i) The unimproved real property is less than 1,000 square feet in size;
- (ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and
- (iii) The owner of the unimproved real property also owns the Class 2 improved and occupied residential real property separated by the alley from the unimproved real property.

(F) Class 2 Property that becomes unoccupied shall be classified as Class 4 Property if it becomes unoccupied due to any of the following conditions:

- (i) A major fire, flood, or other casualty to the improved real property, which was not intentionally caused by the owner, has occurred during the 12 months preceding the tax year;
- (ii) A building or demolition permit has been issued and building or demolition is actively pursued as of September 30 of the preceding tax year;
- (iii) The improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation; or
- (iv) An application for a necessary approval for development of the improved real property is pending, as of September 30 of the preceding tax year, before the Board of Zoning Adjustment, the Zoning Commission, the Commission of Fine Arts, the Historic Preservation Review Board, or the National Capital Planning Commission.

(G) Improved real property described in paragraph (1) (C) of this subsection.

(3) Class 3 Property. --

(A) Class 3 Property shall be comprised of improved and occupied commercial real property, including hotels, motels, inns, or any other place, which is regularly used for the purpose of furnishing rooms, lodgings, or accommodations to transients.

(B) For purposes of subparagraph (A) of this paragraph, the term "transient" means a person who is merely sojourning in the District, including a person who is visiting for a few days, or comes to the District to perform some special service or attend some special event. Any person who is furnished accommodations for a period of 90 consecutive days or more shall no longer be considered a transient, but shall be considered a permanent resident of the hotel, motel, or inn.

(C) Class 3 Property that becomes unoccupied shall be classified as Class 4 Property if it becomes unoccupied due to any of the following conditions:

- (i) A major fire, flood, or other casualty to the improved real property, which was not intentionally caused by the owner, has occurred during the 12 months preceding the tax year;
- (ii) A building or demolition permit has been issued and building or demolition is actively

pursued as of September 30 of the preceding tax year;

(iii) The improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation; or

(iv) An application for a necessary approval for development of the improved real property is pending, as of September 30 of the preceding tax year, before the Board of Zoning Adjustment, the Zoning Commission, the Commission of Fine Arts, the Historic Preservation Review Board, or the National Capital Planning Commission.

(4) Class 4 Property. -- Class 4 Property shall be comprised of all real property which is not Class 1 Property or Class 2 Property or Class 3 Property.

(5) Repealed.

(c-4) For the real property tax year beginning October 1, 2001, and ending September 30, 2002, the following classes of real property are established:

(1) Class 1 Property. --

(A) Class 1 Property shall be comprised of improved residential real property that:

(i) Is occupied; and

(ii) Is used exclusively for nontransient residential dwelling purposes.

(B) Improved residential real property that is owned by a cooperative housing association shall also be classified as Class 1 Property.

(C) Improved and occupied multifamily residential real property which is used exclusively for nontransient dwelling purposes shall also be classified as Class 1 Property.

(D) Unimproved real property which abuts Class 1 Property shall be classified as Class 1 Property if the unimproved real property and the Class 1 Property have common ownership.

(E) Unimproved real property which is separated from Class 1 Property by a public alley less than 30 feet wide shall be classified as Class 1 Property if the following conditions are met:

(i) The unimproved real property is less than 1,000 square feet in size;

(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and

(iii) The owner of the unimproved real property also owns the Class 1 Property separated by the alley from the unimproved real property.

(F) Class 1 Property that becomes unoccupied shall remain classified as Class 1 Property if:

(i) Unoccupied due to a major fire, flood, or other casualty to the improved real property, if the improved real property was occupied at the time of the casualty, and the major fire, flood, or other casualty occurred during the 12 months preceding the tax year and was not intentionally caused by the owner;

(ii) The improved real property is actively for sale at a reasonable market price as of September 30 of the preceding tax year;

(iii) A building or demolition permit has been issued and building or demolition is actively pursued as of September 30 of the preceding tax year; or

(iv) The improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation.

(2) Class 2 Property.--Class 2 Property shall be comprised of all real property which is not Class 1 Property.

(c-5) Repealed.

(c-6)(1) For tax years 2003 through 2006, the following classes of taxable real property are established:

(A) Class 1 Property;

(B) Class 2 Property; and

(C) Class 3 Property.

(2)(A) Class 1 Property shall be comprised of residential real property that:

(i) Is improved;

(ii) Is occupied; and

(iii) Is used exclusively for nontransient residential dwelling purposes.

(B) Unimproved real property which abuts Class 1 Property shall be classified as Class 1 Property if the unimproved real property and the Class 1 Property have common ownership.

(C) Residential real property that is either unoccupied or unimproved shall remain classified as Class 1 property if:

- (i) The improved real property is unoccupied due to a fire, flood, or other casualty, if the property was occupied at the time of the casualty, and the fire, flood, or other casualty occurred during the 12 months preceding the tax year and was not intentionally caused by the owner or sole tenant;
- (ii) The real property is actively offered for sale or rental at a reasonable market price as of September 30 of the preceding tax year or as of March 31 of the current tax year; provided, that a property which has been offered for sale or rental for more than 8 months shall be presumed not to be offered for sale or rental at a reasonable market price;
- (iii) A building permit or a demolition permit has been issued and construction or demolition is actively pursued as of September 30 of the preceding tax year or as of March 31 of the current tax year;
- (iv) A building permit has been issued during the 24 months preceding the current tax year;
- (v) The improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation;
- (vi) An application for a necessary approval for development of the improved real property is pending, as of September 30 of the preceding tax year or as of March 31 of the current tax year, before the Board of Zoning Adjustment, the Zoning Commission for the District of Columbia, the Commission on Fine Arts, the Historic Preservation Review Board, the Mayor's Agent for Historic Preservation, or the National Capital Planning Commission;
- (vii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right;
- (viii) The unimproved real property is used as a parking lot and each approval required from the District government for use as a parking lot has been obtained;
- (ix) Unimproved air rights lot that appertains to improved and occupied real property;
- (x) Property is designated as a historic landmark under subchapter I of Chapter 11 of Title 6, or is the subject of an agreement that runs with the land and provides for the preservation of certain historic features of the improvement;
- (xi) The unimproved real property is the subject of a public hearing on a proposed overlay zone or on a proposed downzoning of the zone district classification of the real property (other than a downzoning under § 1-301.67 or § 1-301.68); or
- (xii) The unimproved real property is encumbered by a deed of trust that was recorded during the 24 months preceding the current tax year.

(D) Unimproved real property which is separated from Class 1 Property by a public alley less than 30 feet wide shall be classified as Class 1 Property if:

- (i) The unimproved real property is less than 1,000 square feet;
- (ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and
- (iii) The owner of the unimproved real property also owns the Class 1 Property separated by the alley from the unimproved real property.

(E) Real property owned by a qualifying nonprofit housing organization under § 47-3505(a) shall be classified as Class 1 property.

(3)(A) Class 2 Property shall be comprised of commercial real property that is improved and occupied.

(B) Unimproved real property which abuts Class 2 Property shall be classified as Class 2 Property if the unimproved real property and the Class 2 Property have common ownership.

(C) Commercial real property that is unimproved or unoccupied shall remain classified as Class 2 Property if:

- (i) The improved real property is unoccupied due to a fire, flood, or other casualty, if the property was occupied at the time of the casualty, and the fire, flood, or other casualty occurred during the 12 months preceding the tax year and was not intentionally caused by the owner or sole tenant;
- (ii) The real property is actively offered for sale or rental at a reasonable market price as of September 30 of the preceding tax year or as of March 31 of the current tax year; provided, that a property which has been offered for sale or rental for more than 8 months shall be presumed not to be offered for sale or rental at a reasonable market price;
- (iii) A building permit or a demolition permit has been issued and building or demolition is

actively pursued as of September 30 of the preceding tax year or as of March 31 of the current tax year;

(iv) A building permit has been issued during the 24 months preceding the current tax year;

(v) The improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation;

(vi) An application for a necessary approval for development of the real property is pending, as of September 30 of the preceding tax year or as of March 31 of the current tax year, before the Board of Zoning Adjustment, the Zoning Commission for the District of Columbia, the Commission on Fine Arts, the Historic Preservation Board, the Mayor's Agent for Historic Preservation, or the National Capital Planning Commission;

(vii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right;

(viii) The unimproved real property is used as a parking lot and each approval required from the District government for use as a parking lot has been obtained;

(ix) An unimproved air rights lot that appertains to improved and occupied real property;

(x) Property is designated as a historic landmark under subchapter I of Chapter 11 of Title 6, or is the subject of an agreement that runs with the land and provides for the preservation of certain historic features of the improvement;

(xi) The unimproved real property is the subject of a public hearing on a proposed overlay zone or on a proposed downzoning of the zone district classification of the real property (other than a downzoning under § 1-301.67 or § 1-301.68); or

(xii) The unimproved real property is encumbered by a deed of trust that was recorded during the 24 months preceding the current tax year.

(D) Class 2 Property shall include, as of September 30 of the preceding tax year, the unimproved real property that is within the Northeast No. 1/Eckington Yards Special Treatment Area and the Buzzard Point/Near Southeast Development Opportunity Area, as designated on the current District of Columbia Generalized Land Use Map that is part of the Comprehensive Plan; provided, that the real property is zoned for commercial development and the real property owner is engaged in predevelopment activities as supported by written documentation. For the purpose of this subparagraph, the term "predevelopment activities" means completion of one of the following:

(i) Preparation of subdivision or large tract review applications;

(ii) Preparation or application for District of Columbia permits or authorizations to proceed with development;

(iii) Participation in special planning or transportation studies prepared in conjunction with the District of Columbia; or

(iv) Completion of environmental assessment or mitigation studies prepared in conjunction with the District of Columbia.

(E) Unimproved real property which is separated from Class 2 Property by a public alley less than 30 feet wide shall be classified as Class 2 Property if:

(i) The unimproved real property is less than 1,000 square feet;

(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and

(iii) The owner of the unimproved real property also owns the Class 2 Property separated by the alley from the unimproved real property.

(4) Class 3 Property shall be comprised of all real property which cannot be classified as either Class 1 Property or Class 2 Property.

(c-7)(1) For tax year 2007 and thereafter, the following classes of taxable real property are established:

(A) Class 1 Property;

(B) Class 2 Property; and

(C) Class 3 Property.

(2)(A) Except as otherwise provided in this paragraph, Class 1 Property shall be comprised of residential real property that is improved and used exclusively for nontransient residential dwelling purposes; provided, that the improved and nontransient real property shall not be classified as Class 1 Property if it appears on the list compiled under § 42-3131.16.

(B) Unimproved real property benefiting from an exemption under subsection (c-6)(2)(C) of this section on December 27, 2006 shall continue to benefit from the exemption and be classified as Class 1 Property for the duration permitted under that subsection; provided, that the exemption

shall not be valid after September 30, 2007; provided further, that the unimproved real property may qualify for an exemption in effect after December 28, 2006 and subject to the time restriction and exclusion set forth in subparagraph (E)(ii)(II) of this paragraph.

(C) Real property used as a parking lot shall be classified as Class 1 Property if it appertains to improved Class 1 Property and if each approval required from the District government for use as a parking lot has been obtained.

(D) Unimproved real property which abuts Class 1 Property shall be classified as Class 1 Property if the real property and the Class 1 Property have common ownership.

(E)(i) Unimproved, residential real property shall be classified as Class 1 Property if:

(I) The real property is actively offered for sale or rental at a reasonable market price as of September 30 of the preceding tax year or as of March 31 of the current tax year; provided, that a real property which has been offered for sale for more than 8 months shall be presumed not to be offered for sale at a reasonable market price, and a rental offered for rental for more than 90 days shall be presumed not to be offered for rental at a reasonable market price;

(II) A building permit to construct at least one nontransient dwelling unit has been issued and construction is actively pursued as of September 30 of the preceding tax year or as of March 31 of the current tax year;

(III) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right;

(IV) The unimproved air rights lot appertains to improved Class 1 Property;

(V) For a period not to exceed 12 months, the real property is the subject of a pending application for a necessary approval for development before the Board of Zoning Adjustment, the Zoning Commission for the District of Columbia, the Commission on Fine Arts, the Historic Preservation Review Board, the Mayor's Agent for Historic Preservation, the Department of Public Works, or the National Capital Planning Commission; or

(VI) For a period not to exceed 12 months, the real property is encumbered by a deed of trust that was recorded during the 12 months preceding the current tax year.

(ii)(I) Classification of unimproved real property as Class 1 Property pursuant to sub-subparagraph (i)(I), (II), (III), or (IV) of this subparagraph shall not exceed 3 tax years under the same, substantially similar, or related ownership.

(II) Notwithstanding sub-sub-subparagraph (I) of this sub-subparagraph, unimproved real property under the same, substantially similar, or related ownership that qualified for and benefited from an exemption under sub-subparagraph (i) of this subparagraph or under subsection (c-6)(2)(C) or (c-6) (2)(E) of this section, other than under sub-subparagraph (i)(V) or (VI) of this subparagraph or a similar provision of subsection (c-6)(2)(C), for 3 or more tax years shall no longer be classified as Class 1 Property beginning in tax year 2008.

(III) For purposes of this sub-subparagraph, ownership shall be related if a deduction for a loss from the sale or exchange of properties between taxpayers would be disallowed under section 267 of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 78; 26 U.S.C. § 267); provided, that the exclusion under section 267(a)(1) for a loss in a distribution in a complete liquidation shall not apply.

(F) Unimproved real property which is separated from Class 1 Property by a public alley less than 30 feet wide shall be classified as Class 1 Property if:

(i) The real property is less than 1,000 square feet;

(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; and

(iii) The real property and the Class 1 Property separated by the alley from the real property have common ownership.

(3)(A) Except as otherwise provided in this paragraph, Class 2 Property shall be comprised of improved commercial real property; provided, that such improved real property shall not be classified as Class 2 Property if it appears on the list compiled under § 42-3131.16.

(B) Unimproved real property benefiting from an exemption under subsection (c-6)(3)(C) of this section on December 27, 2006 shall continue to benefit from the exemption and be classified as Class 2 Property for the duration permitted under subsection (c-6)(3)(c) of this section; provided, that the exemption shall not be valid after September 30, 2007; provided further, that the unimproved real property may qualify for an exemption in effect after December 28, 2006 and subject to the time restriction and exclusion set forth in subparagraph (E)(ii)(II) of this paragraph.

(C) Real property used as a parking lot shall be classified as Class 2 Property if each approval

required from the District government for use as a parking lot has been obtained.

(D) Unimproved real property which abuts Class 2 Property shall be classified as Class 2 Property if the real property and the Class 2 Property have common ownership.

(E)(i) Unimproved, commercial real property shall be classified as Class 2 Property if:

(I) The real property is actively offered for sale or rental at a reasonable market price as of September 30 of the preceding tax year or as of March 31 of the current tax year, provided, that a real property which has been offered for sale for more than 8 months shall be presumed not to be offered for sale at a reasonable market price, and a rental offered for rental for more than 90 days shall be presumed not to be offered for rental at a reasonable market price;

(II) A building permit to construct an improvement or a parking lot has been issued and construction is actively pursued as of September 30 of the preceding tax year or as of March 31 of the current tax year;

(III) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right;

(IV) The unimproved air rights lot appertains to improved Class 2 Property; or

(V) For a period not to exceed 12 months, the real property is the subject of a pending application for a necessary approval for development before the Board of Zoning Adjustment, the Zoning Commission for the District of Columbia, the Commission on Fine Arts, the Historic Preservation Review Board, the Mayor's Agent for Historic Preservation, the Department of Public Works, or the National Capital Planning Commission; or

(VI) For a period not to exceed 12 months, the real property is encumbered by a deed of trust that was recorded during the 12 months preceding the current tax year.

(ii)(I) Classification of unimproved real property as Class 2 Property pursuant to sub-subparagraph (i)(I), (II), or (III) of this subparagraph shall not exceed 3 tax years under the same, substantially similar, or related ownership.

(II) Notwithstanding sub-sub-subparagraph (I) of this sub-subparagraph, unimproved real property under the same, substantially similar, or related ownership that qualified for and benefited from an exemption under sub-subparagraph (i) of this subparagraph or under subsection (c-6)(3)(C) of this section, other than under sub-subparagraph (i)(IV) or (V) of this subparagraph or under a similar provision of subsection (c-6)(3)(C) of this section, for 3 or more tax years shall no longer be classified as Class 2 Property beginning in tax year 2008.

(III) For purposes of this sub-subparagraph, ownership shall be related if a deduction for a loss from the sale or exchange of properties between taxpayers would be disallowed under section 267 of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 78; 26 U.S.C. § 267); provided, that the exclusion under section 267(a)(1) for a loss in a distribution in a complete liquidation shall not apply.

(F) Unimproved real property which is separated from Class 2 Property by a public alley less than 30 feet wide shall be classified as Class 2 Property if:

(i) The real property is less than 1,000 square feet;

(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; and

(iii) The real property and the Class 2 Property separated by the alley from the real property have common ownership.

(G) Class 2 Property shall include, as of September 30 of the preceding tax year, the unimproved real property that is within the Northeast No. 1/Eckington Yards Special Treatment Area and the Buzzard Point/Near Southeast Development Opportunity Area, as designated on the current District of Columbia Generalized Land Use Map that is part of the Comprehensive Plan; provided, that the real property is zoned for commercial development and the real property owner is engaged in predevelopment activities as supported by written documentation. For the purpose of this subparagraph, the term "predevelopment activities" means completion of one of the following:

(i) Preparation of subdivision or large tract review applications;

(ii) Preparation or application for District of Columbia permits or authorizations to proceed with development;

(iii) Participation in special planning or transportation studies prepared in conjunction with the District of Columbia; or

(iv) Completion of environmental assessment or mitigation studies prepared in conjunction with the District of Columbia.

(4) Class 3 Property shall be comprised of all real property which cannot be classified as Class 1 Property or Class 2 Property.

(c-8)(1) For tax year 2011 and thereafter, the following classes of taxable real property are established:

- (A) Class 1 Property;
- (B) Class 2 Property;
- (C) Class 3 Property; and
- (D) Class 4 Property.

(2)(A) Except as otherwise provided in this paragraph and subject to paragraphs (4) and (5) of this subsection, Class 1 Property shall be comprised of residential real property that is improved and its legal use (or in the absence of use, its highest and best permitted legal use) is for nontransient residential dwelling purposes.

(B) Unimproved real property located within a zone designated as residential shall be classified as Class 1 Property.

(C) Real property used as a parking lot shall be classified as Class 1 Property if it appertains to improved Class 1 Property and if each approval required from the District government for use as a parking lot has been obtained.

(D) Unimproved real property that abuts Class 1 Property shall be classified as Class 1 Property if the real property and the Class 1 Property have common ownership.

(E) Repealed.

(F) Unimproved real property that is separated from Class 1 Property by a public alley less than 30 feet wide shall be classified as Class 1 Property if:

- (i) The real property is less than 1,000 square feet;
- (ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; and
- (iii) The real property and the Class 1 Property separated by the alley from the real property have common ownership.

(3) Class 2 Property shall be comprised of all real property which is not Class 1 Property, Class 3 Property, or Class 4 Property.

(4)(A) Class 3 Property shall be comprised of all improved real property that appears on the list compiled under § 42-3131.16.

(B) The Office of Tax and Revenue may request the Mayor to inspect the improved real property to determine whether the property is correctly included on the list compiled under § 42-3131.16.

(5)(A) Class 4 Property shall be comprised of all improved real property that appears on the list compiled under § 42-3131.17.

(B) The Office of Tax and Revenue may request the Mayor to inspect the improved real property to determine whether the property is correctly included on the list compiled under § 42-3131.17.

(d) For purposes of this section:

(1) The term "condominium" means the ownership of a single dwelling unit in a horizontal property regime as that term is used in § 42-2003.

(2) The term "cooperative housing association" means an association, whether incorporated or unincorporated, organized for the purpose of owning and operating residential real property, the shareholders or members of which, by reason of their ownership of a stock or membership certificate, a proprietary lease or other evidence of membership, are entitled to occupy a single dwelling unit pursuant to the terms of a proprietary lease or occupancy agreement.

(3) The term "dwelling unit" means any room or group of rooms forming a single unit which is used for living, sleeping, and the preparation and eating of meals.

(4) The term "nontransient" means occupancy of a dwelling unit or units by any person for a period of more than 5 consecutive days during any 1 stay in such unit.

(5) [Repealed].

(d-1) For the purposes of this section:

(1) Repealed.

(2) Repealed.

(3) [Repealed].

(3A) [Repealed].

(4) Repealed.

(4A) The determination that real property belongs on a list compiled under § 42-3131.16 or § 42-3131.17 (and, indirectly, its Class 3 or 4 Property classification) shall only be appealed as prescribed under § 42-3131.15, notwithstanding any other provision of law. A notice of final determination by the Mayor shall be a prerequisite before an appeal to the Real Property Tax Appeals Commission for the District of Columbia may be taken.

(4B) The classification of Class 3 or 4 Property in the notice of proposed assessment under § 47-824 and § 47-829 shall not be appealed under the provisions applicable to the appeal of such notice and any statement in such notice that the real property shall be classified as other than Class 3 or 4 Property shall not be effective, notwithstanding any other provision of law.

(5)(A) Repealed.

(A-i)(i) Whenever the classification of improved real property that appears on a list compiled under § 42-3131.16 or § 42-3131.17 shall change to Class 3 or Class 4 Property:

(I) The owner shall notify the Department of Consumer and Regulatory Affairs within 30 days of the change by making application to register the property as vacant under §§ 42-3131.06 and 42-3131.07, which the change in classification of the real property to Class 3 or 4 Property shall be retroactive to the half tax year during which one of the following first occurred:

(aa) The owner of the real property registered the real property as vacant under § 42-3131.06; or

(bb) The owner of real property received a notice of final determination under § 42-3131.15;

(II) The Office of Tax and Revenue shall re-classify the real property without limitation for each tax year or half tax year after receipt of the list under § 42-3131.16 or § 42-3131.17; and

(III) Penalty and interest as prescribed under § 47-811(c) shall be assessed beginning 30 days after the date of the real property tax bill that issues after any administrative appeals have been exhausted.

(ii) Whenever improved real property that appears on a list compiled under § 42-3131.16 or § 42-3131.17 shall cease to be Class 3 or Class 4 Property, the owner shall notify the Department of Consumer and Regulatory Affairs within 30 days after the change in the manner as may be prescribed by the Mayor. If the request for a change in classification is approved, the change in classification of the real property from Class 3 Property shall be retroactive to the half tax year when the Department of Consumer and Regulatory Affairs was so notified. If the request is denied, the owner shall have a right to administrative review of the determination as provided under § 42-3131.15.

(B) Notwithstanding subparagraph (A-i) of this paragraph, if the real property is transferred and continued to qualify for the classification 30 days or less before the date of execution of the deed of transfer, the grantor shall not be required to notify the applicable agency of the change in classification.

(C) If the tax is paid within 30 days of the corresponding bill, timely notification of the change in classification shall preclude assessment of penalty and interest.

(6) If Class 3 Property or Class 4 Property changes classification during the period October 1 through March 31 of the tax year, the Class 3 Property or Class 4 Property shall be taxed at the rate of the new classification for the entire tax year. If Class 3 Property or Class 4 Property changes classification during the period April 1 through September 30, the Class 3 Property or Class 4 Property shall be taxed at the rate of the new classification for the second installment only.

(7)(A) The Mayor may contract with a collection agency inside or outside of the District to verify the contents of any filings and returns and the eligibility of the real property to a classification under this section.

(B) All funds collected by the collection agency and belonging to the District shall be remitted to the Mayor not less than once a month. Forms to be utilized for the remittances may be prescribed by the Mayor. The Mayor may require that the collection agency furnish a bond securing compliance with the provisions of this paragraph and the contract with the District.

(C) At the discretion of the Mayor:

(i) The collection agency may charge a collection fee not in excess of 25% of the total amount of the delinquent taxes, excluding penalties and interest, that is actually collected; or

(ii) The collection agency may be remunerated by fee, percentage of taxes collected, or both.

(D) Notwithstanding any other provision contained in this title, confidential information related to the

owner of the real property may be provided to a collection agency for purposes of collecting a delinquent tax under this section. If the information is provided to a collection agency under this paragraph, the collection agency shall not disclose the information to a third party, other than the owner (or his or her representative), unless the Mayor would be authorized by law to make the disclosure. A collection agency, or employee of a collection agency, violating the provisions of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$1,000, or imprisoned for not more than 180 days, or both. All prosecutions under this paragraph shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District of Columbia.

(d-2) If real property tax is owing as a result of a change in classification to Class 3 Property or Class 4 Property, the following shall apply:

(1) If the real property was transferred, the grantor shall be personally liable for the amount of the delinquent real property tax which was not paid timely during the period when the grantor owned the real property, together with interest and penalty at the same rate as provided in this chapter for the late payment of real property tax. The tax shall be considered due on the date that the total amount of real property tax was due but unpaid because of the erroneous or improper classification, and shall be collected in the manner prescribed under Chapter 44.

(2) Notwithstanding paragraph (1) of this subsection, if the real property was transferred and the grantee failed to record timely a deed under § 47-1431, the real property shall be liable for the amount of the delinquent real property tax which was not paid timely, together with interest and penalty as provided in this chapter for the late payment of real property tax.

(3) In all other cases, the real property shall be liable for the amount of the delinquent real property tax which was not paid timely, together with interest and penalty as provided in this chapter for the late payment of real property tax.

(e) Repealed.

(f)(1) Commencing with the property tax year beginning July 1, 1980, and ending June 30, 1981, and for each tax year thereafter, when the uses of real property fall within more than 1 of the classes enumerated in this section, the total assessed value of the property shall be apportioned into the appropriate classes of real property as defined in this section, and each of the areas resulting from the apportionment shall be taxed at the appropriate real property tax rate.

(2) For purposes of this subsection, the Mayor shall devise a method for apportioning, by class, real property whose uses fall within more than 1 class. The Mayor may require an owner of real property to submit, at a time and in a form prescribed, such information relating to the uses of property as in the Mayor's judgment will assist in the apportionment of property by class for real property classification purposes as required by this section.

(Sept. 3, 1974, 88 Stat. 1052, Pub. L. 93-407, title IV, § 412a, as added Nov. 20, 1979, D.C. Law 3-37, § 2(b), 26 DCR 1564; July 24, 1982, D.C. Law 4-129, § 3, 29 DCR 2405; Mar. 14, 1984, D.C. Law 5-60, § 2, 31 DCR 108; Nov. 19, 1985, D.C. Law 6-51, § 3(b), (c), 32 DCR 5681; Sept. 20, 1990, D.C. Law 8-160, § 2(a), 37 DCR 4653; Sept. 27, 1990, D.C. Law 8-172, § 2(a), 37 DCR 4844; Mar. 7, 1992, D.C. Law 9-62, § 2(a), 38 DCR 7291; Oct. 7, 1992, D.C. Law 9-177, § 3, 39 DCR 5868; Sept. 30, 1993, D.C. Law 10-25, § 102, 40 DCR 5489; Jan. 26, 1994, D.C. Law 10-66, § 3, 40 DCR 7358; Feb. 5, 1994, D.C. Law 10-68, § 41, 40 DCR 6311; Sept. 24, 1994, D.C. Law 10-178, § 5, 41 DCR 5205; Sept. 26, 1995, D.C. Law 11-52, § 107, 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 20, 1999, D.C. Law 13-38, § 2702(c), 46 DCR 6373; June 9, 2001, D.C. Law 13-305, § 502(e), (f), 48 DCR 334; June 25, 2002, D.C. Law 14-147, § 2(b), 49 DCR 4219; June 5, 2003, D.C. Law 14-307, § 1303(b), 49 DCR 11664; Apr. 22, 2004, D.C. Law 15-148, § 2, 51 DCR 2605; Apr. 13, 2005, D.C. Law 15-354, § 73(b)(1), 52 DCR 2638; Oct. 20, 2005, D.C. Law 16-33, § 1281(a)(2), 52 DCR 7503; Aug. 15, 2008, D.C. Law 17-216, § 4(b), 55 DCR 7500; Mar. 3, 2010, D.C. Law 18-111, § 7102, 57 DCR 181; Sept. 24, 2010, D.C. Law 18-223, § 2043(b), 57 DCR 6242; Apr. 8, 2011, D.C. Law 18-363, § 3(g)(2), 58 DCR 963.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-813.

1973 Ed., § 47-632.1.

Effect of Amendments

D.C. Law 13-38, in subsec. (c-3), substituted as the description of Class 4 Property "Class 4 Property shall be comprised of all real property which is not Class 1 Property or Class 2 Property or Class 3 Property." for "Class 4 Property shall be comprised of all real property, which is not Class 1 Property, Class 2 Property or Class 3 Property."; added subsections (c-4) and (c-5); in subsec. (d) struck the phrase "For the purposes of subsections (b), (c), (c-1), (c-2), and (c-3)" and inserted the phrase "For the purposes of subsections (b), (c), (c-1), (c-2), (c-3), and (c-4)" in its place; in subsec. (d-1) struck in the introduction "For the purposes of subsection (c-3)" and inserted the phrase "For the purposes of subsections (c-3) and (c-4)" in its place; in

subsec. (d)(6) struck the phrase "in accordance with the provisions of subsection (c-3)" and inserted the phrase "in accordance with the provisions of subsections (c-3) and (c-4)" in its place; in subsec. (e)(1) struck the phrase "classification of real property under subsections (b), (c), (c-1), (c-2), and (c-3)" and inserted the phrase "classification of real property under subsections (b), (c), (c-1), (c-2), (c-3), and (c-4)" in its place; and, in subsec. (f)(1) struck the phrase "subsections (c), (c-1), (c-2), and (c-3)", wherever it appears, and inserted the phrase "subsections (c), (c-1), (c-2), (c-3), and (c-4)" in its place.

Section 2703(a) of D.C. Law 13-38 provides: "Section 2702(c)(1) shall apply for tax years beginning after September 30, 1999."

D.C. Law 13-305, in subsections (c-3) and (c-4), substituted "September 30" for "June 30" wherever it appeared.

D.C. Law 14-147, repealed subsec. (c-3)(5); amended subsec. (d-1) by repealing par. (2), rewriting pars. (5) and (6), and adding par. (7); added subsec. (d-2); and repealed subsec. (e). Subsec. (c-3)(5), subsec. (d-1), pars. (2), (5) and (6) and subsec. (e) had read as follows:

"(5) Class 5 Property.--

"(A) Class 5 Property shall be comprised of all unimproved real property which is not Class 1 Property, Class 2 Property, Class 3 Property, or Class 4 Property.

"(B) Unimproved real property that abuts and has common ownership with real property subject to the apportionment provision of subsection (f) of this section and cannot be classified as Class 1 Property, Class 2 Property, Class 3 Property, or Class 4 Property shall also be classified as Class 5 Property."

"(2) To assist in the determination of real property classification for the tax year beginning July 1, 1991, and ending June 30, 1992, and each subsequent tax year, the Mayor shall devise a form and mail the form to the owner of real property classified as Class 2 Property, Class 3 Property, Class 4 Property, or Class 5 Property between January 1, 1991, and June 30, 1991, and biennially thereafter. The owner shall complete the form and return it to the Mayor within 30 days of the date the form was mailed to the owner. The Mayor may grant a reasonable extension of time, not to exceed 30 days, to file the form if the Mayor deems that good cause exists for an extension of time."

"(5) An owner of real property that becomes unoccupied shall notify the Mayor within 30 days of the date that the property becomes unoccupied. Failure to timely notify the Mayor that real property has become unoccupied shall subject the owner to a penalty equal to 25% of the real property tax owed for the tax year. The Mayor may waive the penalty for just cause."

"(6) If an owner of real property subject to the reporting requirements of this subsection fails to complete or return the required form or falsifies the required form, the real property shall be reclassified in accordance with the provisions of subsections (c-3) and (c-4) of this section and the owner shall be assessed a penalty equal to 25% of the real property tax owed for the tax year or \$5,000, whichever is greater. The Mayor may waive the penalty for just cause."

"(e)(1) An application properly completed and timely filed in the manner and at the time as the Mayor shall prescribe, shall be required for purposes of classifying real property as Class 1 Property and imposing the applicable rate of taxation thereon. The Mayor may require an owner of real property to submit such additional information as in the Mayor's judgment will assist in determining the classification of real property under subsections (b), (c), (c-1), (c-2), (c-3), and (c-4) of this section, such information to be submitted at the time and in the manner prescribed by the Mayor.

"(2) Whenever any real property which obtained the Class 1 Property tax rate provided for in this section for the preceding tax year becomes ineligible for the Class 1 Property tax rate, the owner of such property shall notify the Mayor (in the manner and at the time as the Mayor shall prescribe) of the termination of eligibility. The Mayor may verify the eligibility of any real property, for which the Class 1 Property tax rate has been provided for any tax year, for the tax rate for any subsequent tax year.

"(3) If any owner of real property subject to the provisions of this section who is required to notify the Mayor under this subsection of a termination of eligibility for any tax year fails to notify the Mayor (in the manner and at the time as the Mayor shall prescribe) of the termination, the Class 1 Property tax rate shall be disallowed for each such tax year, and the property shall be reclassified in accordance with this section and shall be taxed at the appropriate rate of taxation for that class. There shall be added to the tax a penalty of 10% of the tax owed for each tax year in which the property was reclassified."

D.C. Law 14-307, in subsec. (c-4), substituted "For the real property tax year beginning October 1, 2001, and ending September 30, 2002" for "Except as provided by subsection (c-5) of this section, for the property tax year beginning October 1, 2001, and ending September 1, 2002, and for each subsequent tax year"; repealed subsec. (c-5); added subsec. (c-6); in subsec. (d), substituted "purposes" for "purposes of subsections (b), (c), (c-1), (c-2), (c-3), and (c-4)", and added par. (5); in subsec. (d-1), substituted "purposes of this section" for "purposes of (c-3) and (c-4) of this section" in the lead-in text, repealed par. (1), rewrote par. (3), added par. (3A), repealed par. (4), and deleted the last sentence in par. (5)(A); and, in subsec. (f)(1), deleted "subsections (c), (c-1), (c-2), (c-3), and (c-4) of" both times it appears. Prior to amendment, subsec. (c-5), and pars. (1), (3), (4) and (5)(A) of subsec. (d-1) had read as follows:

"(c-5) Subsection (c-4) of this section shall not apply if the certification by the Chief Financial Officer required by § 47-387.01 demonstrates that the accumulated general fund balance for the immediately preceding fiscal

year is below 5% of the general fund operating budget for the current fiscal year, the nominal GDP growth is less than or equal to 3.5% or the real GDP growth is less than or equal to 1.7%. (d) For the purposes of subsections (b), (c), (c-1), (c-2), (c-3), and (c-4) of this section:

"(1) The term "condominium" means the ownership of a single dwelling unit in a horizontal property regime as that term is used in § 42-2003.

"(2) The term "cooperative housing association" means an association, whether incorporated or unincorporated, organized for the purpose of owning and operating residential real property, the shareholders or members of which, by reason of their ownership of a stock or membership certificate, a proprietary lease or other evidence of membership, are entitled to occupy a single dwelling unit pursuant to the terms of a proprietary lease or occupancy agreement.

"(3) The term "dwelling unit" means any room or group of rooms forming a single unit which is used for living, sleeping, and the preparation and eating of meals.

"(4) The term "nontransient" means occupancy of a dwelling unit or units by any person for a period of more than 5 consecutive days during any 1 stay in such unit."

D.C. Law 15-148 rewrote subsec. (c-6) which had read as follows:

"(c-6)(1) For the real property tax year beginning October 1, 2002, and ending September 30, 2003, and for each subsequent tax year, the following classes of taxable real property are established:

"(A) Class 1 Property;

"(B) Class 2 Property; and

"(C) Class 3 Property.

"(2)(A) Class 1 Property shall be comprised of residential real property that:

"(i) Is improved;

"(ii) Is occupied; and

"(iii) Is used exclusively for nontransient residential dwelling purposes.

"(B) Unimproved real property which abuts Class 1 Property shall be classified as Class 1 Property if the unimproved real property and the Class 1 Property have common ownership.

"(C) Unimproved real property which is separated from Class 1 Property by a public alley less than 30 feet wide shall be classified as Class 1 Property if the following conditions are met:

"(i) The unimproved real property is less than 1,000 square feet in size;

"(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and

"(iii) The owner of the unimproved real property also owns the Class 1 Property separated by the alley from the unimproved real property.

"(3) Class 2 Property shall be comprised of commercial real property that is improved and occupied.

"(4) Class 3 Property shall be comprised of all real property which is not Class 1 Property or Class 2 Property."

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel"; and validated a previously made technical correction in subsec. (d-1)(3A)(B)(iii).

D.C. Law 16-33, added subsec. (c-6)(2)(E).

D.C. Law 17-216, in subsec. (c-6)(1), substituted "tax years 2003 through 2006" for "the real property tax year beginning October 1, 2002, and ending September 30, 2003, and for each subsequent tax year"; added subsecs. (c-7), (d-1) (4)(A), (B); repealed subsecs. (d)(5) and (d-1)(3), (5)(a-i); rewrote subsecs. (d-1)(3A)(A), (5); in subsec. (d-1)(6), substituted "Class 3 Property" for "real property"; and, in subsec. (d-2), substituted "a change in classification to Class 3 Property" for "an erroneous or improper classification". Prior to amendment or repeal, subsecs. (d)(5) and (d-1)(3), (3A)(A), (5), read as follows:

"(5)(A) The term 'occupied' shall not include improved real property that:

"(i) Is required to be registered under § 42-3131.06; or

"(ii) Could be registered under § 42-3131.06 but for the failure to meet the conditions under § 42-3131.07(a).

"(B) All other improved real property shall be deemed occupied."

"(3)(A) A rebuttable presumption that a real property is not occupied shall arise when a real property appears on the list compiled under § 42-3131.11. The Chief Financial Officer may require the owner, any person with legal or equitable title, and any person in the household of the owner to submit information that the Chief Financial Officer considers relevant to determine whether the real property remains occupied and entitled to the Class 1 Property or Class 2 Property classification.

"(B) Relevant information may include any of the following items:

"(i) A certificate of occupancy;

"(ii) Registration or claim of exemption filed with the Rent Administrator;

"(iii) Water and sewer bills paid for the period of occupancy claimed on the form;

"(iv) Gas bills paid for the period of occupancy claimed on the form;

"(v) Electricity bills paid for the period of occupancy claimed on the form;

"(vi) A lease agreement for the period of occupancy claimed on the form;

"(vii) A sales tax return required by 47-2015, for payment of the tax imposed under 47-2002(1); or

"(viii) Any other information that the Chief Financial Officer considers relevant to the determination of the proper classification of the property.

"(C) To determine whether a real property is occupied, the Office of Tax and Revenue may request the Department of Consumer and Regulatory Affairs to inspect the real property to determine whether the real property is correctly included on the list compiled under 42-3131.11. When so requested, the Department of Consumer and Regulatory Affairs shall report its findings to the Office of Tax and Revenue within 30 days of the request.

"(3A)(A) Except as provided in subparagraph (B) of this paragraph, the owner may petition or appeal any reclassification under this section in the same manner and to the same extent as a new owner under § 47-825.01(f-1)(1), regardless of the tax year involved or whether a prior petition or appeal had been filed for the tax year; provided, that the date notice of the reclassification is sent to the owner shall be deemed the date of transfer for purposes of the petition or appeal. The notice of reclassification sent under this subsection shall be in the form prescribed by the Chief Financial Officer, and may consist of a single bill and incorporate other deduction reversals, and shall not be deemed a proposed notice of assessment. The notice of reclassification shall include a general indication of the reason for the change in the classification and a statement explaining the right to appeal the reclassification. The petition or appeal filed under authority of this subparagraph shall be deemed to have been filed under § 47-825.01(f-1)(1). A notice of final determination issued in furtherance of this subparagraph shall not include the assessor's worksheets."

"(5)(A) Whenever the classification of real property shall change, the owner shall notify the Mayor within 30 days of the change. If the owner fails to notify timely, the real property shall be reclassified without limitation for each tax year. Penalty and interest shall be added from the day the correct amount of tax was due but not paid."

"(B) Notwithstanding subparagraph (A) of this paragraph, if the real property is transferred and continued to qualify for the classification 30 days or less before the date of execution of the deed of transfer, the grantor shall not be required to notify the Mayor of the change in classification.

"(C) If the tax is paid within 30 days of the corresponding bill, timely notification of the change in classification shall preclude assessment of penalty and interest."

D.C. Law 18-111 added subsec. (c-8).

D.C. Law 18-223 rewrote subsecs. (c-8) and (d-1); and, in subsec. (d-2), substituted "Class 3 Property or Class 4" for "Class 3". Prior to amendment, subsecs. (c-8) and (d-1) read as follows:

"(c-8)(1) For tax year 2010 and thereafter, the following classes of taxable real property are established:

"(A) Class 1 Property;

"(B) Class 2 Property; and

"(C) Class 3 Property;

"(2)(A) Except as otherwise provided in this paragraph, Class 1 Property shall be comprised of residential real property that is occupied, improved, and used exclusively for nontransient residential dwelling purposes; provided, that the improved and nontransient real property shall not be classified as Class 1 Property if it appears on the list compiled under § 42-3131.16.

"(B) Unimproved real property benefitting from an exemption under subsection (c-6)(2)(C) of this section on December 27, 2006, shall continue to benefit from the exemption and be classified as Class 1 Property for the duration permitted under that subsection; provided, that the exemption shall not be valid after September 30, 2007; provided further, that the unimproved real property may qualify for an exemption in effect after December 28, 2006, and subject to the time restriction and exclusion set forth in subparagraph (E)(ii)(II) of this paragraph.

"(C) Real property used as a parking lot shall be classified as Class 1 Property if it appertains to improved Class 1 Property and if each approval required from the District government for use as a parking lot has been obtained.

"(D) Unimproved real property that abuts Class 1 Property shall be classified as Class 1 Property if the real property and the Class 1 Property have common ownership.

"(E)(i) Unimproved, residential real property shall be classified as Class 1 Property if:

"(I) The real property is actively offered for sale or rental at a reasonable market price as of September 30 of the preceding tax year or as of March 31 of the current tax year; provided, that a real property that has been offered for sale for more than 8 months shall be presumed not to be offered for sale at a reasonable market price, and a rental offered for rental for more than 90 days shall be presumed not to be offered for rental at a reasonable market price;

"(II) A building permit to construct at least one nontransient dwelling unit has been issued and construction is actively pursued as of September 30 of the preceding tax year or as of March 31 of the current tax year;

"(III) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right;

"(IV) The unimproved air rights lot appertains to improved Class 1 Property;

"(V) For a period not to exceed 12 months, the real property is the subject of a pending application for a necessary approval for development before the Board of Zoning Adjustment, the Zoning Commission for the District of Columbia, the Commission of Fine Arts, the Historic Preservation Review Board, the Mayor's Agent for Historic Preservation, the Department of Public Works, or the National Capital Planning Commission; or

"(VI) For a period not to exceed 12 months, the real property is encumbered by a deed of trust that was recorded during the 12 months preceding the current tax year.

"(ii)(I) Classification of unimproved real property as Class 1 Property pursuant to sub-subparagraph (i)(I), (II), (III), or (IV) of this subparagraph shall not exceed 3 tax years under the same, substantially similar, or related ownership.

"(II) Notwithstanding sub-sub-subparagraph (I) of this sub-subparagraph, unimproved real property under the same, substantially similar, or related ownership that qualified for and benefitted from an exemption under sub-subparagraph (i) of this subparagraph or under subsection (c-6)(2)(C) or (c-6) (2)(E) of this section, other than under sub-subparagraph (i)(V) or (VI) of this subparagraph or a similar provision of subsection (c-6)(2)(C), for 3 or more tax years shall no longer be classified as Class 1 Property beginning in tax year 2008.

"(III) For purposes of this sub-subparagraph, ownership shall be related if a deduction for a loss from the sale or exchange of properties between taxpayers would be disallowed under section 267 of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 78; 26 U.S.C. § 267); provided, that the exclusion under section 267(a)(1) for a loss in a distribution in a complete liquidation shall not apply.

"(F) Unimproved real property that is separated from Class 1 Property by a public alley less than 30 feet wide shall be classified as Class 1 Property if:

"(i) The real property is less than 1,000 square feet;

"(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; and

"(iii) The real property and the Class 1 Property separated by the alley from the real property have common ownership.

"(3)(A) Except as otherwise provided in this paragraph, Class 2 Property shall be comprised of all real property which is not Class 1 or Class 3 Property.

"(B) Unimproved real property benefitting from an exemption under subsection (c-6)(3)(C) of this section on December 27, 2006, shall continue to benefit from the exemption and be classified as Class 2 Property for the duration permitted under subsection (c-6)(3)(c) of this section; provided, that the exemption shall not be valid after September 30, 2007; provided further, that the unimproved real property may qualify for an exemption in effect after December 28, 2006, and subject to the time restriction and exclusion set forth in subparagraph (E)(ii)(II) of this paragraph.

"(C) Real property used as a parking lot shall be classified as Class 2 Property if each approval required from the District government for use as a parking lot has been obtained.

"(D) Unimproved real property which abuts Class 2 Property shall be classified as Class 2 Property if the real property and the Class 2 Property have common ownership.

"(E)(i) Unimproved, commercial real property shall be classified as Class 2 Property if:

"(I) The real property is actively offered for sale or rental at a reasonable market price as of September 30 of the preceding tax year or as of March 31 of the current tax year; provided, that a real property which has been offered for sale for more than 8 months shall be presumed not to be offered for sale at a reasonable market price, and a rental offered for rental for more than 90 days shall be presumed not to be offered for rental at a reasonable market price;

"(II) A building permit to construct an improvement or a parking lot has been issued and construction is actively pursued as of September 30 of the preceding tax year or as of March 31 of the current tax year;

"(III) The unimproved air rights lot appertains to improved Class 2 Property; or

"(IV) For a period not to exceed 12 months, the real property is the subject of a pending application for a necessary approval for development before the Board of Zoning Adjustment, the Zoning Commission for the

District of Columbia, the Commission of Fine Arts, the Historic Preservation Review Board, the Mayor's Agent for Historic Preservation, the Department of Public Works, or the National Capital Planning Commission; or

"(V) For a period not to exceed 12 months, the real property is encumbered by a deed of trust that was recorded during the 12 months preceding the current tax year.

"(ii)(I) Classification of unimproved real property as Class 2 Property pursuant to sub-subparagraph (i)(I), (II), or (III) of this subparagraph shall not exceed 3 tax years under the same, substantially similar, or related ownership.

"(II) Notwithstanding sub-sub-subparagraph (I) of this sub-subparagraph, unimproved real property under the same, substantially similar, or related ownership that qualified for and benefitted from an exemption under sub-subparagraph (i) of this subparagraph or under subsection (c-6)(3)(C) of this section, other than under sub-subparagraph (i)(IV) or (V) of this subparagraph or under a similar provision of subsection (c-6)(3)(C) of this section, for 3 or more tax years shall no longer be classified as Class 2 Property beginning in tax year 2008.

"(III) For the purposes of this sub-subparagraph, ownership shall be related if a deduction for a loss from the sale or exchange of properties between taxpayers would be disallowed under section 267 of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 78; 26 U.S.C. § 267); provided, that the exclusion under section 267(a)(1) for a loss in a distribution in a complete liquidation shall not apply.

"(F) Unimproved real property which is separated from Class 2 Property by a public alley less than 30 feet wide shall be classified as Class 2 Property if:

"(i) The real property is less than 1,000 square feet;

"(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; and

"(iii) The real property and the Class 2 Property separated by the alley from the real property have common ownership.

"(G) Class 2 Property shall include, as of September 30 of the preceding tax year, the unimproved real property that is within the Northeast No. 1/Eckington Yards Special Treatment Area and the Buzzard Point/Near Southeast Development Opportunity Area, as designated on the current District of Columbia Generalized Land Use Map that is part of the Comprehensive Plan; provided, that the real property is zoned for commercial development and the real property owner is engaged in predevelopment activities as supported by written documentation. For the purpose of this subparagraph, the term 'predevelopment activities' means completion of one of the following:

"(i) Preparation of subdivision or large tract review applications;

"(ii) Preparation or application for District of Columbia permits or authorizations to proceed with development;

"(iii) Participation in special planning or transportation studies prepared in conjunction with the District of Columbia; or

"(iv) Completion of environmental assessment or mitigation studies prepared in conjunction with the District of Columbia.

"(4) Class 3 Property shall be comprised of all improved real property that is classified as blighted property in accordance with subparagraph (A) of this paragraph.

"(A) For the purposes of this section, blighted Property shall be comprised of all improved vacant real property determined by the Mayor or the Board of Condemnation of Insanitary Buildings to be unsafe, insanitary, or which is otherwise determined to threaten the public health, safety, or general welfare of the community. The following may be considered in determining whether a property is blighted:

"(i) Failure to comply with the following vacant building maintenance standards:

"(I) Doors, windows, areaways, and other openings are weather-tight and secured against entry by birds, vermin, and trespassers, and missing or broken doors, windows, and other openings are covered;

"(II) The exterior walls are free of holes, breaks, graffiti, and loose or rotting materials, and exposed metal and wood surfaces are protected from the elements and against decay or rust by periodic application of weather-coating materials, such as paint; or

"(III) All balconies, porches, canopies, marquees, signs, metal awnings, stairways, accessory and appurtenant structures, and similar features are safe and sound, and exposed metal and wood surfaces are protected from the elements by application of weather-coating materials, such as paint; or

"(ii) The structure is boarded up.

"(B) The Department of Consumer and Regulatory Affairs shall regularly transmit a list of the real properties that are blighted property to the Office of Tax and Revenue.

"(C) To determine whether a real property is blighted, the Office of Tax and Revenue may request the Department of Consumer and Regulatory Affairs to inspect the real property to determine whether the real property is correctly included on the list compiled under subparagraph (B) of this paragraph."

"(d-1) For the purposes of this section:

"(1) Repealed.

"(2) Repealed.

"(3) [Repealed].

"(3A)(A) Except as provided in subparagraph (B) of this paragraph, the owner may petition or appeal any classification of Class 3 Property under this section of unimproved real property or real property that is used as a parking lot to the same extent as a new owner under § 47-825.01(f-1)(1)(C)(iii) or (iv); provided, that the date notice of the classification is sent to the owner shall be deemed the date of transfer for purposes of the petition or appeal. The notice of classification sent under this subsection shall be in the form prescribed by the Chief Financial Officer, and may consist of a single bill and incorporate other deduction reversals, and shall not be deemed a proposed notice of assessment. The notice of classification shall include a general indication of the reason for the change in the classification and a statement explaining the right to appeal the classification. The petition or appeal filed under authority of this subparagraph shall be deemed to have been filed under § 47-825.01(f-1)(1). A notice of final determination issued in furtherance of this subparagraph shall not include the assessor's worksheets. The Class 3 Property classification shall only be appealed under the provisions of this paragraph and regardless of whether a petition or appeal is filed under § 47-825.01(f-1)(1A), notwithstanding any other provision of law.

"(B)(i) The notice of reclassification shall be in the form prescribed by the Chief Financial Officer, and may consist of a single bill and incorporate other deduction reversals, and shall not be deemed a proposed notice of assessment. The notice of reclassification shall include a general indication of the reason for the change in the classification and a statement explaining the right to appeal the reclassification.

"(ii) The owner may petition for an administrative review of the reclassification under this section within 30 days from the notice of reclassification. This 30-day period may be extended by the Chief Financial Officer for an additional 30 days for reasonable cause as determined by the Chief Financial Officer. A notice of final determination issued under this subparagraph shall not include the assessor's worksheets. Within 30 days from a notice of final determination of the petition, the owner may appeal to the Board of Real Property Assessments and Appeals. A decision of the Board may be appealed under § 47-825.01(j-1).

"(iii) Notwithstanding paragraph (6) of this subsection, a reclassification under this section shall remain in effect for the entire tax year. When a real property is reclassified as Class 3 Property under this section, any deduction under §§ 47-850, 47-850.01 and 47-863 or credit under § 47-864 shall be rescinded for the entire tax year, notwithstanding any other provision of law.

"(iv) This subparagraph shall apply to a notice of reclassification before January 1, 2003 that determines real property to be Class 3 Property.

"(4) Repealed.

"(4A) For improved real property that is not used as a parking lot, the determination that the real property belongs on the list compiled under § 42-3131.16 (and, indirectly, its Class 3 Property classification) shall only be appealed as prescribed under § 42-3131.15 and § 47-825.01(f-1)(2A), notwithstanding any other provision of law. A notice of final determination by the Mayor shall be a prerequisite before an appeal to the Board of Real Property Assessments and Appeals may be taken.

"(4B) The classification of Class 3 Property in the notice of proposed assessment under § 47-824 and § 47-829 shall not be appealed under the provisions applicable to the appeal of such notice and any statement in such notice that the real property shall be classified as other than Class 3 Property shall not be effective, notwithstanding any other provision of law.

"(5)(A) Whenever the classification of real property subject to the new owner petition or appeal process under paragraph (3A) of this subsection shall:

"(i)(I) Change to Class 3 Property, the owner shall file a notification to change the classification with the Office of Tax and Revenue within 30 days after the change in the manner as may be prescribed by the Mayor.

"(II) The change in classification shall be retroactive to the half tax year when the Office of Tax and Revenue was so notified. If the owner fails to notify timely, the real property shall be reclassified for each tax year beginning with the half tax year when the classification should have changed; provided, that the periods subject to reclassification shall be limited to the current and 3 preceding tax years. Penalty and interest as prescribed under § 47-811(c) shall be assessed beginning 30 days after the date of the real property tax bill that issues after any administrative appeals have been exhausted; or

"(ii)(I) Cease to be Class 3 Property, the owner shall file a notification to change the classification with the Office of Tax and Revenue within 30 days after the change in the manner as may be prescribed by the Mayor.

"(II) If the notification is approved, the change in classification of the real property from Class 3 Property shall be retroactive to the half tax year when the Office of Tax and Revenue was so notified. If the notification is disapproved, the notice of classification under paragraph (3A) of this subsection shall be given to the owner.

"(A-i)(i) Whenever the classification of improved real property that is not used as a parking lot and appears on the list compiled under § 42-3131.16 shall change to Class 3 Property:

"(I) The owner shall notify the Department of Consumer and Regulatory Affairs within 30 days of the change by making application to register the property as vacant under §§ 42-3131.06 and 42-3131.07, which the change in classification of the real property to Class 3 Property shall be retroactive to the half tax year during which one of the following first occurred:

"(aa) The owner of the real property registered the real property as vacant under § 42-3131.06; or

"(bb) The owner of real property received a notice of final determination under § 42-3131.15;

"(II) The Office of Tax and Revenue shall re-classify the real property without limitation for each tax year or half tax year after receipt of the list under § 42-3131.16; and

"(III) Penalty and interest as prescribed under § 47-811(c) shall be assessed beginning 30 days after the date of the real property tax bill that issues after any administrative appeals have been exhausted.

"(ii) Whenever improved real property that is not used as a parking lot and appears on the list compiled under § 42-3131.16 shall cease to be Class 3 Property, the owner shall notify the Department of Consumer and Regulatory Affairs within 30 days after the change in the manner as may be prescribed by the Mayor. If the request for a change in classification is approved, the change in classification of the real property from Class 3 Property shall be retroactive to the half tax year when the Department of Consumer and Regulatory Affairs was so notified. If the request is denied, the owner shall have a right to administrative review of the determination as provided under § 42-3131.16 and § 47-825.01(f-1)(2A).

"(B) Notwithstanding subparagraphs (A) and (A-i) of this paragraph, if the real property is transferred and continued to qualify for the classification 30 days or less before the date of execution of the deed of transfer, the grantor shall not be required to notify the applicable agency of the change in classification.

"(C) If the tax is paid within 30 days of the corresponding bill, timely notification of the change in classification shall preclude assessment of penalty and interest.

"(6) If Class 3 Property changes classification during the period October 1 through March 31 of the tax year, the Class 3 Property shall be taxed at the rate of the new classification for the entire tax year. If Class 3 Property changes classification during the period April 1 through September 30, the Class 3 Property shall be taxed at the rate of the new classification for the second installment only.

"(7)(A) The Mayor may contract with a collection agency inside or outside of the District to verify the contents of any filings and returns and the eligibility of the real property to a classification under this section.

"(B) All funds collected by the collection agency and belonging to the District shall be remitted to the Mayor not less than once a month. Forms to be utilized for the remittances may be prescribed by the Mayor. The Mayor may require that the collection agency furnish a bond securing compliance with the provisions of this paragraph and the contract with the District.

"(C) At the discretion of the Mayor:

"(i) The collection agency may charge a collection fee not in excess of 25% of the total amount of the delinquent taxes, excluding penalties and interest, that is actually collected; or

"(ii) The collection agency may be remunerated by fee, percentage of taxes collected, or both.

"(D) Notwithstanding any other provision contained in this title, confidential information related to the owner of the real property may be provided to a collection agency for purposes of collecting a delinquent tax under this section. If the information is provided to a collection agency under this paragraph, the collection agency shall not disclose the information to a third party, other than the owner (or his or her representative), unless the Mayor would be authorized by law to make the disclosure. A collection agency, or employee of a collection agency, violating the provisions of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$1,000, or imprisoned for not more than 180 days, or both. All prosecutions under this paragraph shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District of Columbia."

D.C. Law 18-363, in subsec. (d-1)(4A), substituted "Real Property Tax Appeals Commission for the District of Columbia" for "Board of Real Property Assessments and Appeals".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(a) of District of Columbia Real Property Tax Reclassification Amendment Temporary Act of 1990 (D.C. Law 8-146, July 25, 1990, law notification 37 DCR 5134).

For temporary (225 day) amendment of section, see § 2 of Real Property Clarification Temporary Amendment Act of 1991 (D.C. Law 9-21, August 17, 1991, law notification 38 DCR 5788).

For temporary (225 day) amendment of section, see § 2 of District of Columbia Real Property Tax Revision Temporary Amendment Act of 1992 (D.C. Law 9-113, May 21, 1992, law notification 39 DCR 3809).

For temporary (225 day) amendment of section, see § 102 of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

For temporary (225 day) amendment of section, see § 2 of Real Property Tax Reclassification Temporary

Amendment Act of 1995 (D.C. Law 11-70, October 27, 1995, law notification 42 DCR 6175).

For temporary (225 day) amendment of section, see § 2(a) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-4, June 13, 2001, law notification 48 DCR 5912).

For temporary (225 day) amendment of section, see § 2(f), (g) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

For temporary (225 day) amendment of section, see § 2(b) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

For temporary (225 day) amendment of section, see § 102(b) of Tax Parity Rates and Unincorporated Business Franchise Tax Rate Clarification Temporary Act of 2002 (D.C. Law 14-163, June 25, 2002, law notification 49 DCR 6499).

For temporary (225 day) amendment of section, see § 2 of Real Property Classification Clarification Temporary Act of 2002 (D.C. Law 14-275, April 2, 2003, law notification 50 DCR 3374).

For temporary (225 day) amendment of section, see § 2 of Real Property Classification Clarification Temporary Act of 2003 (D.C. Law 15-95, March 10, 2004, law notification 51 DCR 3615).

Section 4(a) of D.C. Law 16-259, in subsec. (c-6)(1), substituted "tax years 2003 through 2006" for "the real property tax year beginning October 1, 2002, and ending September 30, 2003, and for each subsequent tax year"; added subsec. (c-7) to read as follows:

"(c-7)(1) For tax year 2007 and thereafter, the following classes of taxable real property are established:

"(A) Class 1 Property;

"(B) Class 2 Property; and

"(C) Class 3 Property.

"(2)(A) Except as otherwise provided in this paragraph, Class 1 Property shall be comprised of residential real property that is improved and used exclusively for nontransient residential dwelling purposes; provided, that the improved and nontransient real property shall not be classified as Class 1 Property if it appears on the list compiled under § 42-3131.16.

"(B) Unimproved real property benefiting from an exemption under subsection (c-6)(2)(C) of this section immediately preceding the effective date of the Nuisance Properties Abatement Reform and Real Property Classification Temporary Amendment Act of 2006, passed on 2nd reading on December 19, 2006 (Enrolled version of Bill 16-1036), shall continue to benefit from the exemption and be classified as Class 1 Property for the duration permitted under that subsection; provided, that the exemption shall not be valid after September 30, 2007; provided further, that the unimproved real property may qualify for an exemption in effect after the effective date of the Nuisance Properties Abatement Reform and Real Property Classification Temporary Amendment Act of 2006, passed on 2nd reading on December 19, 2006 (Enrolled version of Bill 16-1036), and subject to the time restriction and exclusion set forth in subparagraph (E)(ii)(II) of this paragraph.

"(C) Real property used as a parking lot shall be classified as Class 1 Property if it appertains to improved Class 1 Property and if each approval required from the District government for use as a parking lot has been obtained.

"(D) Unimproved real property which abuts Class 1 Property shall be classified as Class 1 Property if the real property and the Class 1 Property have common ownership.

"(E)(i) Unimproved, residential real property shall be classified as Class 1 Property if:

"(I) The real property is actively offered for sale or rental at a reasonable market price as of September 30 of the preceding tax year or as of March 31 of the current tax year; provided, that a real property which has been offered for sale or rental for more than 8 months shall be presumed not to be offered for sale or rental at a reasonable market price;

"(II) A valid building permit to construct at least one nontransient dwelling unit has been issued and construction is actively pursued as of September 30 of the preceding tax year or as of March 31 of the current tax year;

"(III) The real property is encumbered by a deed of trust that was recorded during the 12 months preceding the current tax year and a building permit described in sub-sub-subparagraph (II) of this sub-subparagraph has been issued;

"(IV) The real property is owned by a qualifying nonprofit housing organization under § 47-3505(a);

"(V) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; or

"(VI) The unimproved air rights lot appertains to improved Class 1 Property.

"(ii)(I) Classification of unimproved real property as Class 1 Property pursuant to sub-subparagraph (i) (I), (II), (III), or (IV) of this subparagraph shall not exceed 3 tax years under the same, substantially similar, or related

ownership.

"(II) Notwithstanding sub-sub-subparagraph (I) of this sub-subparagraph, unimproved real property under the same, substantially similar, or related ownership that qualified for and benefited from an exemption under sub-subparagraph (i) of this subparagraph or under subsection (c-6)(2)(C) or (c-6) (2)(E) of this section, other than under sub-subparagraph (i)(V) or (VI) of this subparagraph or a similar provision of subsection (c-6)(2)(C), for 3 or more tax years shall no longer be classified as Class 1 Property beginning in tax year 2008.

"(III) For purposes of this sub-subparagraph, ownership shall be related if a deduction for a loss from the sale or exchange of properties between taxpayers would be disallowed under section 267 of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 78; 26 U.S.C. § 267); provided, that the exclusion under section 267(a)(1) for a loss in a distribution in a complete liquidation shall not apply.

"(F) Unimproved real property which is separated from Class 1 Property by a public alley less than 30 feet wide shall be classified as Class 1 Property if:

"(i) The real property is less than 1,000 square feet;

"(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; and

"(iii) The real property and the Class 1 Property separated by the alley from the real property have common ownership."

"(3)(A) Except as otherwise provided in this paragraph, Class 2 Property shall be comprised of improved commercial real property; provided, that such improved real property shall not be classified as Class 2 Property if it appears on the list compiled under § 42-3131.16.

"(B) Unimproved real property benefitting from an exemption under subsection (c-6)(3)(C) of this section immediately preceding the effective date of the Nuisance Properties Abatement Reform and Real Property Classification Temporary Amendment ct of 2006, passed on 2nd reading on December 19, 2006 (Enrolled version of Bill 16-1036), shall continue to benefit from the exemption and be classified as Class 2 Property for the duration permitted under subsection (c-6)(3)(C) of this section; provided, that the exemption shall not be valid after September 30, 2007; provided further, that the unimproved real property may qualify for an exemption in effect after the effective date of the Nuisance Properties Abatement Reform and Real Property Classification Temporary Amendment ct of 2006, passed on 2nd reading on December 19, 2006 (Enrolled version of Bill 16-1036), and subject to the time restriction and exclusion set forth in subparagraph (E)(ii)(II) of this paragraph.

"(C) Real property used as a parking lot shall be classified as Class 2 Property if each approval required from the District government for use as a parking lot has been obtained.

"(D) Unimproved real property which abuts Class 2 Property shall be classified as Class 2 Property if the real property and the Class 2 Property have common ownership.

"(E)(i) Unimproved, commercial real property shall be classified as Class 2 Property if:

"(I) The real property is actively offered for sale or rental at a reasonable market price as of September 30 of the preceding tax year or as of March 31 of the current tax year; provided, that a real property which has been offered for sale or rental for more than 8 months shall be presumed not to be offered for sale or rental at a reasonable market price;

"(II) A valid building permit to construct an improvement to be occupied or a parking lot has been issued and construction is actively pursued as of September 30 of the preceding tax year or as of March 31 of the current tax year;

"(III) The real property is encumbered by a deed of trust that was recorded during the 12 months preceding the current tax year and a building permit described in sub-sub-subparagraph (II) of this sub-subparagraph has been issued;

"(IV) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; or

"(V) The unimproved air rights lot appertains to improved Class 2 Property.

"(ii)(I) Classification of unimproved real property as Class 2 Property pursuant to sub-subparagraph (i)(I), (II) or (III) of this sub-subparagraph shall not exceed 3 tax years under the same, substantially similar, or related ownership.

"(II) Notwithstanding sub-sub-subparagraph (I) of this sub-subparagraph, unimproved real property under the same, substantially similar, or related ownership that qualified for and benefited from an exemption under sub-subparagraph (i) of this subparagraph or under subsection (c-6)(3)(C) of this section, other than under sub-subparagraph (i)(IV) or (V) of this subparagraph or under a similar provision of subsection (c-6)(3)(C) of this section, for 3 or more tax years shall no longer be classified as Class 2 Property beginning with tax year 2008.

"(III) For purposes of this sub-subparagraph, ownership shall be related if a deduction for a loss from the sale or exchange of properties between taxpayers would be disallowed under section 267 of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 78; 26 U.S.C. § 267); provided, that the exclusion under

section 267(a)(1) for a loss in a distribution in a complete liquidation shall not apply.

"(F) Unimproved real property which is separated from Class 2 Property by a public alley less than 30 feet wide shall be classified as Class 2 Property if:

"(i) The real property is less than 1,000 square feet;

"(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; and

"(iii) The real property and the Class 2 Property separated by the alley from the real property have common ownership.

"(G) Class 2 Property shall include, as of September 30 of the preceding tax year, the unimproved real property that is within the Northeast No. 1/Eckington Yards Special Treatment Area and the Buzzard Point/Near Southeast Development Opportunity Area, as designated on the current District of Columbia Generalized Land Use Map that is part of the Comprehensive Plan; provided, that the real property is zoned for commercial development and the real property owner is engaged in predevelopment activities as supported by written documentation. For the purpose of this subparagraph, the term 'predevelopment activities' means completion of one of the following:

"(i) Preparation of subdivision or large tract review applications;

"(ii) Preparation or application for District of Columbia permits or authorizations to proceed with development;

"(iii) Participation in special planning or transportation studies prepared in conjunction with the District of Columbia; or

"(iv) Completion of environmental assessment or mitigation studies prepared in conjunction with the District of Columbia.

"(4) Class 3 Property shall be comprised of all real property which cannot be classified as Class 1 Property or Class 2 Property."

; repealed subsec. (d)(5); in subsec. (d-1), repealed par. (3), in par. (3A)(A) substituted "appeal any classification of Class 3 Property under this section of unimproved real property or real property that is used as a parking lot to the same extent as a new owner under § 47-825.01(f-1)(1)(C)(iii) or (iv)" for "appeal any reclassification under this section in the same manner and to the same extent as a new owner under § 47-825.01(f-1)(1), regardless of the tax year involved or whether a prior petition or appeal had been filed for the tax year", added a new sentence "The Class 3 Property classification shall only be appealed under the provisions of this paragraph and regardless of whether a petition or appeal is filed under § 47-825.01(f-1)(1A), notwithstanding any other provision of law.", and substituted "classification" for "reclassification" throughout, added pars. (4A) and (4B) to read as follows:

"(4A) For improved real property that is not used as a parking lot, the determination that the real property belongs on the list compiled under § 42-3131.16 (and, indirectly, its Class 3 Property classification) shall only be appealed as prescribed under § 42-3131.15 and § 47-825.01(f-1)(2A), notwithstanding any other provision of law. A notice of final determination by the Mayor shall be a prerequisite before an appeal to the Board of Real Property Assessments and Appeals may be taken.

"(4B) The classification of Class 3 Property in the notice of proposed assessment under §§ 47-824 and 47-829 shall not be appealed under the provisions applicable to the appeal other than Class 3 Property shall not be effective, notwithstanding any other provision of law."

, in par. (5), amended subpar. (A) and added subpar. (A-i) to read as follows:

"(A) Whenever the classification of real property subject to the new owner petition or appeal process under paragraph (3A) of this subsection shall:

"(i)(I) Change to Class 3 Property, the owner shall file a notification to change the classification with the Office of Tax and Revenue within 30 days after the change in the manner as may be prescribed by the Mayor.

"(II) The change in classification shall be retroactive to the half tax year when the Office of Tax and Revenue was so notified. If the owner fails to notify timely, the real property shall be reclassified for each tax year beginning with the half tax year when the classification should have changed; provided, that the periods subject to reclassification shall be limited to the current and 3 preceding tax years. Penalty and interest as prescribed under § 47-811(c) shall be assessed beginning 30 days after the date of the real property tax bill that issues after any administrative appeals have been exhausted; or

"(ii)(I) Cease to be Class 3 Property, the owner shall file a notification to change the classification with the Office of Tax and Revenue within 30 days after the change in the manner as may be prescribed by the Mayor.

"(II) If the notification is approved, the change in classification of the real property from Class 3 Property shall be retroactive to the half tax year when the Office of Tax and Revenue was so notified. If the notification is disapproved, the notice of classification under paragraph (3A) of this subsection shall be given to the owner.

"(A-i)(i) Whenever the classification of improved real property that is not used as a parking lot and appears on the list compiled under § 42-3131.16 shall change to Class 3 Property:

"(I) The owner shall notify the Department of Consumer and Regulatory Affairs within 30 days of the change by making application to register the property as vacant under §§ 42-3131.06 and 42-3131.07, which the change in classification of the real property to Class 3 Property shall be retroactive to the half tax year during which one of the following first occurred:

"(aa) The owner of the real property registered the real property as vacant under § 42-3131.06; or

"(bb) The owner of real property received a notice of final determination under § 42-3131.15;

"(II) The Office of Tax and Revenue shall re-classify the real property without limitation for each tax year or half tax year after receipt of the list under § 42-3131.16; and

"(III) Penalty and interest as prescribed under § 47-811(c) shall be assessed beginning 30 days after the date of the real property tax bill that issues after any administrative appeals have been exhausted.

"(ii) Whenever improved real property that is not used as a parking lot and appears on the list compiled under § 42-3131.16 shall cease to be Class 3 Property, the owner shall notify the Department of Consumer and Regulatory Affairs within 30 days after the change in the manner as may be prescribed by the Mayor. If the request for a change in classification is approved, the change in classification of the real property from Class 3 Property shall be retroactive to the half tax year when the Department of Consumer and Regulatory Affairs was so notified. If the request is denied, the owner shall have a right to administrative review of the determination as provided under § 42-3131.16 and § 47-825.01(f-1)(2A)."

, in subpar. (B), substituted "subparagraphs (A) and (A-i)" for "subparagraph (A)" and "applicable agency" for "Mayor", and in par. (6), substituted "Class 3 Property" for "real property"; and in subsec. (d-2), substituted "a change in classification to Class 3 Property" for "an erroneous or improper classification".

Section 7(b) of D.C. Law 16-259 provides that the act shall expire after 225 days of its having taken effect.

Section 4(a) of D.C. Law 17-102, in subsec. (c-6)(1), substituted "tax years 2003 through 2006" for "the real property tax year beginning October 1, 2002, and ending September 30, 2003, and for each subsequent tax year"; added subsec. (c-7) to read as follows:

"(c-7)(1) For tax year 2007 and thereafter, the following classes of taxable real property are established:

"(A) Class 1 Property;

"(B) Class 2 Property; and

"(C) Class 3 Property.

"(2)(A) Except as otherwise provided in this paragraph, Class 1 Property shall be comprised of residential real property that is improved and used exclusively for nontransient residential dwelling purposes; provided, that the improved and nontransient real property shall not be classified as Class 1 Property if it appears on the list compiled under § 42-3131.16.

"(B) Unimproved real property benefitting from an exemption under subsection (c-6)(2)(C) of this section immediately preceding March 8, 2007, shall continue to benefit from the exemption and be classified as Class 1 Property for the duration permitted under that subsection; provided, that the exemption shall not be valid after September 30, 2007; provided further, that the unimproved real property may qualify for an exemption in effect after March 8, 2007, and subject to the time restriction and exclusion set forth in subparagraph (E)(ii)(II) of this paragraph.

"(C) Real property used as a parking lot shall be classified as Class 1 Property if it appertains to improved Class 1 Property and if each approval required from the District government for use as a parking lot has been obtained.

"(D) Unimproved real property which abuts Class 1 Property shall be classified as Class 1 Property if the real property and the Class 1 Property have common ownership.

"(E)(i) Unimproved, residential real property shall be classified as Class 1 Property if:

"(I) The real property is actively offered for sale or rental at a reasonable market price as of September 30 of the preceding tax year or as of March 31 of the current tax year; provided, that a real property which has been offered for sale or rental for more than 8 months shall be presumed not to be offered for sale or rental at a reasonable market price;

"(II) A valid building permit to construct at least one nontransient dwelling unit has been issued and construction is actively pursued as of September 30 of the preceding tax year or as of March 31 of the current tax year;

"(III) The real property is encumbered by a deed of trust that was recorded during the 12 months preceding the current tax year and a building permit described in sub-sub-subparagraph (II) of this sub-subparagraph has been issued;

"(IV) The real property is owned by a qualifying nonprofit housing organization under § 47-3505(a);

"(V) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; or

"(VI) The unimproved air rights lot appertains to improved Class 1 Property.

"(ii)(I) Classification of unimproved real property as Class 1 Property pursuant to sub-subparagraph (i)(I), (II), (III), or (IV) of this subparagraph shall not exceed 3 tax years under the same, substantially similar, or related ownership.

"(II) Notwithstanding sub-sub-subparagraph (I) of this sub-subparagraph, unimproved real property under the same, substantially similar, or related ownership that qualified for and benefited from an exemption under sub-subparagraph (i) of this subparagraph or under subsection (c-6)(2)(C) or (c-6) (2)(E) of this section, other than under sub-subparagraph (i)(V) or (VI) of this subparagraph or a similar provision of subsection (c-6)(2)(C) of this section, for 3 or more tax years shall no longer be classified as Class 1 Property beginning in tax year 2008.

"(III) For purposes of this sub-subparagraph, ownership shall be related if a deduction for a loss from the sale or exchange of properties between taxpayers would be disallowed under section 267 of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 78; 26 U.S.C. § 267); provided, that the exclusion under section 267(a)(1) for a loss in a distribution in a complete liquidation shall not apply.

"(F) Unimproved real property which is separated from Class 1 Property by a public alley less than 30 feet wide shall be classified as Class 1 Property if:

"(i) The real property is less than 1,000 square feet;

"(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; and

"(iii) The real property and the Class 1 Property separated by the alley from the real property have common ownership.

"(3)(A) Except as otherwise provided in this paragraph, Class 2 Property shall be comprised of improved commercial real property; provided, that such improved real property shall not be classified as Class 2 Property if it appears on the list compiled under § 42-3131.16.

"(B) Unimproved real property benefitting from an exemption under subsection (c-6)(3)(C) of this section immediately preceding March 8, 2007, shall continue to benefit from the exemption and be classified as Class 2 Property for the duration permitted under subsection (c-6)(3)(C) of this section; provided, that the exemption shall not be valid after September 30, 2007; provided further, that the unimproved real property may qualify for an exemption in effect after March 8, 2007, and subject to the time restriction and exclusion set forth in subparagraph (E)(ii)(II) of this paragraph.

"(C) Real property used as a parking lot shall be classified as Class 2 Property if each approval required from the District government for use as a parking lot has been obtained.

"(D) Unimproved real property which abuts Class 2 Property shall be classified as Class 2 Property if the real property and the Class 2 Property have common ownership.

"(E)(i) Unimproved, commercial real property shall be classified as Class 2 Property if:

"(I) The real property is actively offered for sale or rental at a reasonable market price as of September 30 of the preceding tax year or as of March 31 of the current tax year; provided, that a real property which has been offered for sale or rental for more than 8 months shall be presumed not to be offered for sale or rental at a reasonable market price;

"(II) A valid building permit to construct an improvement to be occupied or a parking lot has been issued and construction is actively pursued as of September 30 of the preceding tax year or as of March 31 of the current tax year;

"(III) The real property is encumbered by a deed of trust that was recorded during the 12 months preceding the current tax year and a building permit described in sub-sub-subparagraph (II) of this sub-subparagraph has been issued;

"(IV) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; or

"(V) The unimproved air rights lot appertains to improved Class 2 Property.

"(ii)(I) Classification of unimproved real property as Class 2 Property pursuant to sub-subparagraph (i)(I), (II), or (III) of this sub-subparagraph shall not exceed 3 tax years under the same, substantially similar, or related ownership.

"(II) Notwithstanding sub-sub-subparagraph (I) of this sub-subparagraph, unimproved real property under the same, substantially similar, or related ownership that qualified for and benefited from an exemption under sub-subparagraph (i) of this subparagraph or under subsection (c-6)(3)(C) of this section, other than under sub-subparagraph (i)(IV) or (V) of this subparagraph or under a similar provision of subsection (c-6)(3)(C) of this section, for 3 or more tax years shall no longer be classified as Class 2 Property beginning with tax year 2008.

"(III) For purposes of this sub-subparagraph, ownership shall be related if a deduction for a loss from the sale or exchange of properties between taxpayers would be disallowed under section 267 of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 78; 26 U.S.C. § 267); provided, that the exclusion under

section 267(a)(1) for a loss in a distribution in a complete liquidation shall not apply.

"(F) Unimproved real property which is separated from Class 2 Property by a public alley less than 30 feet wide shall be classified as Class 2 Property if:

"(i) The real property is less than 1,000 square feet;

"(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; and

"(iii) The real property and the Class 2 Property separated by the alley from the real property have common ownership.

"(G) Class 2 Property shall include, as of September 30 of the preceding tax year, the unimproved real property that is within the Northeast No. 1/Eckington Yards Special Treatment Area and the Buzzard Point/Near Southeast Development Opportunity Area, as designated on the current District of Columbia Generalized Land Use Map that is part of the Comprehensive Plan; provided, that the real property is zoned for commercial development and the real property owner is engaged in predevelopment activities as supported by written documentation. For the purpose of this subparagraph, the term 'predevelopment activities' means completion of one of the following:

"(i) Preparation of subdivision or large tract review applications;

"(ii) Preparation or application for District of Columbia permits or authorizations to proceed with development;

"(iii) Participation in special planning or transportation studies prepared in conjunction with the District of Columbia; or

"(iv) Completion of environmental assessment or mitigation studies prepared in conjunction with the District of Columbia.

"(4) Class 3 Property shall be comprised of all real property which cannot be classified as Class 1 Property or Class 2 Property."

; repealed subsecs. (d)(5) and (d-1)(3); in subsec. (d-1)(3A)(A), substituted "appeal any classification of Class 3 Property under this section of unimproved real property or real property that is used as a parking lot to the same extent as a new owner under § 47-825.01(f-1)(1)(C)(iii) or (iv)" for "appeal any reclassification under this section in the same manner and to the same extent as a new owner under § 47-825.01(f-1)(1), regardless of the tax year involved or whether a prior petition or appeal had been filed for the tax year", added a sentence "The Class 3 Property classification shall only be appealed under the provisions of this paragraph and regardless of whether a petition or appeal is filed under § 47-825.01(f-1)(1A), notwithstanding any other provision of law.", and substituted "classification" for "reclassification" throughout; added subsecs. (d-1)(4A) and (4B) to read as follows:

"(4A) For improved real property that is not used as a parking lot, the determination that the real property belongs on the list compiled under § 42-3131.16 (and, indirectly, its Class 3 Property classification) shall only be appealed as prescribed under § 42-3131.15 and § 47-825.01(f-1)(2A), notwithstanding any other provision of law. A notice of final determination by the Mayor shall be a prerequisite before an appeal to the Board of Real Property Assessments and Appeals may be taken.

"(4B) The classification of Class 3 Property in the notice of proposed assessment under §§ 47-824 and 47-829 shall not be appealed under the provisions applicable to the appeal of such notice and any statement in such notice that the real property shall be classified as other than Class 3 Property shall not be effective, notwithstanding any other provision of law."

; amended subsec. (d-1)(5)(A) and added subsec. (d-1)(5)(A-i) to read as follows:

"(A) Whenever the classification of real property subject to the new owner petition or appeal process under paragraph (3A) of this subsection shall:

"(i)(I) Change to Class 3 Property, the owner shall file a notification to change the classification with the Office of Tax and Revenue within 30 days after the change in the manner as may be prescribed by the Mayor.

"(II) The change in classification shall be retroactive to the half tax year when the Office of Tax and Revenue was so notified. If the owner fails to notify timely, the real property shall be reclassified for each tax year beginning with the half tax year when the classification should have changed; provided, that the periods subject to reclassification shall be limited to the current and 3 preceding tax years. Penalty and interest as prescribed under § 47-811(c) shall be assessed beginning 30 days after the date of the real property tax bill that issues after any administrative appeals have been exhausted; or

"(ii)(I) Cease to be Class 3 Property, the owner shall file a notification to change the classification with the Office of Tax and Revenue within 30 days after the change in the manner as may be prescribed by the Mayor.

"(II) If the notification is approved, the change in classification of the real property from Class 3 Property shall be retroactive to the half tax year when the Office of Tax and Revenue was so notified. If the notification is disapproved, the notice of classification under paragraph (3A) of this subsection shall be given to the owner.

"(A-i)(i) Whenever the classification of improved real property that is not used as a parking lot and appears on the list compiled under § 42-3131.16 shall change to Class 3 Property:

"(I) The owner shall notify the Department of Consumer and Regulatory Affairs within 30 days of the change by making application to register the property as vacant under §§ 42-3131.06 and 42-3131.07, and the change in classification of the real property to Class 3 Property shall be retroactive to the half tax year during which one of the following first occurred:

"(aa) The owner of the real property registered the real property as vacant under § 42-3131.06; or

"(bb) The owner of real property received a notice of final determination under § 42-3131.15;

"(II) The Office of Tax and Revenue shall re-classify the real property without limitation for each tax year or half tax year after receipt of the list under § 42-3131.16; and

"(III) Penalty and interest as prescribed under § 47-811(c) shall be assessed beginning 30 days after the date of the real property tax bill that issues after any administrative appeals have been exhausted.

"(ii) Whenever improved real property that is not used as a parking lot and appears on the list compiled under § 42-3131.16 shall cease to be Class 3 Property, the owner shall notify the Department of Consumer and Regulatory Affairs within 30 days after the change in the manner as may be prescribed by the Mayor. If the request for a change in classification is approved, the change in classification of the real property from Class 3 Property shall be retroactive to the half tax year when the Department of Consumer and Regulatory Affairs was so notified. If the request is denied, the owner shall have a right to administrative review of the determination as provided under § 42-3131.16 and § 47-825.01(f-1)(2A)."

; in subsec. (d-1)(5)(B), substituted "subparagraphs (A) and (A-i)" for "subparagraph (A)" and "applicable agency" for "Mayor"; in subsec. (d-1)(6), substituted "Class 3 Property" for "real property"; and in subsec. (d-2), substituted "a change in classification to Class 3 Property" for "an erroneous or improper classification".

Section 7(b) of D.C. Law 17-102 provides that the act shall expire after 225 days of its having taken effect.

Section 3 of D.C. Law 18-153, in subsec. (c-8), rewrote par. (2)(A), (B), (E), (3), and (4) to read as follows:

"(A) Except as otherwise provided in this paragraph and subject to paragraph (4) of this subsection, Class 1 Property shall be comprised of residential real property that is improved and its legal use (or in the absence of use, its highest and best permitted legal use) is for nontransient residential dwelling purposes."

"(B) Unimproved real property located within a zone designated as residential shall be classified as Class 1 Property."

"(E) Unimproved real property which is separated from Class 1 Property by a public alley less than 30 feet wide shall be classified as Class 1 Property if:

"(i) The real property is less than 1,000 square feet;

"(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; and

"(iii) The real property and the Class 1 Property separated by the alley from the real property have common ownership."

"(3) Class 2 Property shall be comprised of all real property which is not Class 1 Property or Class 3 Property."

"(4)(A) Class 3 Property shall be comprised of all improved real property that appears on the list compiled under § 42-3131.16.

"(B) The Office of Tax and Revenue may request the Mayor to inspect the improved real property to determine whether the property is correctly included on the list compiled under § 42-3131.16."

; and, in subsec. (d-1), repealed par. (3A), substituted "The" for "For improved real property that is not used as a parking lot," in par. (4A), repealed par. (5A), deleted "that is not used as a parking lot and appears on the list compiled under § 42-3131.16" in par. (5)(A-i)(i), deleted "that is not used as a parking lot and" in par. (5)(A-i)(ii), and substituted "subparagraph" for "subparagraphs (A) and" in par. (5)(B).

Section 6(b) of D.C. Law 18-153 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary amendment of section, see § 107 of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

For temporary (90-day) amendment of section, see §§ 2702(c) and 2703(a) of the Service Improvement and Fiscal Year 2000 Budget Support Emergency Act of 1999 (D.C. Act 13-110, July 28, 1999, 46 DCR 6320).

For temporary (90 day) amendment of section, see § 2(a) of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-21, March 16, 2001, 48 DCR 2703).

For temporary (90 day) amendment of section, see § 2(e), (f) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14-22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see §§ 2(b), 3 of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) amendment of section, see § 2(b) of Homestead and Senior Citizen Real Property Tax Legislative Review Emergency Act of 2001 (D.C. Act 14-226, January 8, 2002, 49 DCR 668).

For temporary (90 day) amendment of section, see § 102(b) of Tax Parity Rates and Unincorporated Business Franchise Tax Rate Clarification Emergency Act of 2002 (D.C. Act 14-309, March 25, 2002, 49 DCR 3416).

For temporary (90 day) amendment of section, see §§ 1303(b) and 1304 of Fiscal Year 2003 Budget Support Amendment Emergency Act of 2002 (D.C. Act 14-544, December 4, 2002, 49 DCR 11700).

For temporary (90 day) amendment of section, see § 2 of Real Property Classification Clarification Emergency Act of 2002 (D.C. Act 14-547, December 17, 2002, 50 DCR 216).

For temporary (90 day) amendment of section, see §§ 1303(b) and 1304 of the Fiscal Year 2003 Budget Support Amendment Congressional Review Emergency Act of 2003 (D.C. Act 15-27, February 24, 2003, 50 DCR 2151).

For temporary (90 day) amendment of section, see § 2 of the Real Property Classification Clarification Congressional Review Emergency Act of 2003 (D.C. Act 15-35, March 24, 2003, 50 DCR 2570).

For temporary (90 day) amendment of section, see §§ 1303(b) and 1304 of Fiscal Year 2003 Budget Support Amendment Second Congressional Review Emergency Act of 2003 (D.C. Act 15-103, June 20, 2003, 50 DCR 5499).

For temporary (90 day) amendment of section, see § 2 of Real Property Classification Clarification Emergency Act of 2003 (D.C. Act 15-228, November 25, 2003, 50 DCR 10714).

For temporary (90 day) amendment of section, see §§ 1281(a)(1), 1282, 1283 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see § 4(a) of Nuisance Properties Abatement Reform and Real Property Classification Emergency Amendment Act of 2006 (D.C. Act 16-586, December 28, 2006, 54 DCR 353).

For temporary (90 day) amendment of section, see § 4(a) of Nuisance Properties Abatement Reform and Real Property Classification Emergency Amendment Act of 2007 (D.C. Act 17-173, November 2, 2007, 54 DCR 11204).

For temporary (90 day) amendment of section, see § 4(a) of Nuisance Properties Abatement Reform and Real Property Classification Congressional Review Emergency Act of 2008 (D.C. Act 17-436, July 16, 2008, 55 DCR 8272).

For temporary (90 day) amendment of section, see § 7102 of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) amendment of section, see § 7102 of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

For temporary (90 day) amendment of section, see § 3, of Real Property Tax Reform Emergency Amendment Act of 2009 (D.C. Act 18-313, February 22, 2010, 57 DCR 1645).

For temporary (90 day) amendment of section, see § 2043(b) of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

Legislative History of Laws

For legislative history of D.C. Law 3-37, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 4-129, see Historical and Statutory Notes following § 47-850.

Law 5-60, the "Residential Gardens and Open Space Real Property Tax Classification Amendment Act of 1983," was introduced in Council and assigned Bill No. 5-238, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 15, 1983 and December 6, 1983, respectively. Signed by the Mayor on December 23, 1983, it was assigned Act No. 5-91 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 6-51, see Historical and Statutory Notes following § 47-812.

Law 8-160, the "District of Columbia Real Property Tax Reclassification Amendment Act of 1990," was introduced in Council and assigned Bill No. 8-537, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 29, 1990, and June 12, 1990, respectively. Signed by the Mayor on June 29, 1990, it was assigned Act No. 8-223 and transmitted to both Houses of Congress for its review. D.C. Law 8-160 became effective on September 30, 1990.

For legislative history of D.C. Law 8-172, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 9-62, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 9-177, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 10-25, see Historical and Statutory Notes following § 47-802.

For legislative history of D.C. Law 10-66, see Historical and Statutory Notes following § 47-812.

Law 10-68, the "Technical Amendments Act of 1993," was introduced in Council and assigned Bill No. 10-166, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 29, 1993, and July 13, 1993, respectively. Signed by the Mayor on August 23, 1993, it was assigned Act No. 10-107 and transmitted to both Houses of Congress for its review. D.C. Law 10-68 became effective on February 5, 1994.

Law 10-178, the "District of Columbia Solid Waste Management and Multi-Material Recycling Act of 1988 Amendment Act of 1994," was introduced in Council and assigned Bill No. 10-10, which was referred to the Committee on Public Works and the Environment. The Bill was adopted on first and second readings on June 7, 1994, and July 5, 1994, respectively. Signed by the Mayor on July 26, 1994, it was assigned Act No. 10-303 and transmitted to both Houses of Congress for its review. D.C. Law 10-178 became effective on September 24, 1994.

For legislative history of D.C. Law 11-52, see Historical and Statutory Notes following § 47-811.01.

For Law 13-38, see notes following § 47-812.

For Law 13-305, see notes following § 47-405.

Law 14-147, the "Homestead and Senior Citizen Real Property Tax Act of 2002", was introduced in Council and assigned Bill No. 14-101, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on March 5, 2002, and April 9, 2002, respectively. Signed by the Mayor on April 24, 2002, it was assigned Act No. 14-325 and transmitted to both Houses of Congress for its review. D.C. Law 14-147 became effective on June 25, 2002.

For Law 14-307, see notes following § 47-368.01.

Law 15-148, the "Real Property Classification Clarification Act of 2004", was introduced in Council and assigned Bill No. 15-1, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on January 6, 2004, and February 3, 2004, respectively. Signed by the Mayor on February 19, 2004, it was assigned Act No. 15-370 and transmitted to both Houses of Congress for its review. D.C. Law 15-148 became effective on April 22, 2004.

For Law 15-354, see notes following § 47-340.03.

For Law 16-33, see notes following § 47-308.01.

For Law 17-216, see notes following § 47-812.

For Law 18-111, see notes following § 47-305.02.

For Law 18-223, see notes following § 47-355.05.

For history of Law 18-363, see notes under § 47-412.01.

Delegation of Authority

Delegation of authority pursuant to Law 6-51, see Mayor's Order 86-6, January 14, 1986.

Delegation of authority under D.C. Act 8-203, the D.C. Real Property Tax Reclassification Amendment Emergency Act of 1990, see Mayor's Order 90-86, June 15, 1990.

Delegation of Authority under the Real Property Tax Reform Classification Emergency Amendment Act of 2009, see Mayor's Order 2009-212, December 8, 2009 (56 DCR 9349).

Miscellaneous Notes

Mayor authorized to issue rules: Section 4 of D.C. Law 8-146 provided that the Mayor shall, pursuant to subchapter I of Chapter 5 of Title 2 issue proposed rules to implement the provisions of this act. The proposed rules shall be submitted to the Council no later than June 15, 1990, for a 30-day period of review. If the Council does not approve or disapprove the proposed rules, in whole or in part by resolution within this 30-day review period, the proposed rules shall be deemed approved.

Section 4 of D.C. Law 8-160 provided that the Mayor shall, pursuant to subtitle I of Chapter 5 of Title 2 issue proposed rules to implement the provisions of the District of Columbia Real Property Tax Reclassification Amendment Act of 1990. The proposed rules shall be submitted to the Council for a 60-day period of review, excluding Saturdays, Sundays, legal holidays, and days of Council recess. If the Council does not approve or disapprove the proposed rules, in whole or in part, by resolution within this 60-day review period, the proposed rules shall be deemed approved. Nothing in this section shall affect any requirements imposed upon the Mayor by subtitle I of Chapter 5 of Title 2.

Mayor authorized to issue rules: See Historical and Statutory Notes following § 47-812.

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

Application of Law 14-307: Section 1304 of D.C. Law 14-307 provides: "Sections 1302 and 1303 shall apply as of October 1, 2002."

Short title of subtitle HH of title I of Law 16-33: Section 1280 of D.C. Law 16-33 provided that subtitle HH of title I of the act may be cited as the Affordable Housing Preservation Tax Assessment Act of 2005.

Applicability and expiration of subtitle HH of title I, §§ 1280 to 1284, of D.C. Law 16-33: Sections 1282 and 1283 of D.C. Law 16-33, as amended by D.C. Law 17-219, § 7068(f), (g), provide:

"Sec. 1282. Applicability; conditional effect.

"(a) Section 1281 shall apply for taxable years beginning after September 30, 2005.

"(b) Repealed.

"Sec. 1283. Repealed."

§ 47-814. RULES AND REGULATIONS.

The Mayor of the District of Columbia is authorized to promulgate such rules and regulations as may be necessary to carry out the provisions of this act.

(Nov. 20, 1979, D.C. Law 3-37, § 7, 26 DCR 1564; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-814.

1973 Ed., § 47-632.2.

Legislative History of Laws

For legislative history of D.C. Law 3-37, see Historical and Statutory Notes following § 47-812.

References in Text

"This act", referred to at the end of this section, is D.C. Law 3-37, the Real Property Tax Classifications Act for Tax Year 1980.

§ 47-815. SUBMISSION OF ESTIMATED ASSESSMENT ROLL.

(a) Before September 16th of each year, the Mayor shall estimate the assessment roll and submit the estimate to the Council.

(a-1) Repealed.

(a-2) Repealed.

(a-3) Repealed.

(a-4) Repealed.

(b) Repealed.

(b-1) If the Council establishes the real property tax rates and real property special tax rates as a sum under § 47-812, the Chief Financial Officer shall determine and publish in the District of Columbia Register before September 16th of each preceding tax year the real property special tax rates to be applied, during the tax year, to the classes of real property set forth in § 47-813.

(c) Repealed.

(d) Repealed.

(e) Repealed.

(f) For the real property tax year beginning July 1, 1989, and ending June 30, 1990, and for each tax year thereafter, the tax liability resulting from applying the rates established in § 47-812, to qualified real property approved pursuant to § 6-1503:

(1) Shall be reduced by 80% in the first tax year beginning after the date of issuance of the certificate of occupancy for the qualified real property; and

(2) Shall be reduced by 64%, 48%, 32%, and 16% in the second, third, fourth, and fifth tax years, respectively, beginning after the issuance of the certificate of occupancy for the qualified real property.

(Sept. 3, 1974, 88 Stat. 1052, Pub. L. 93-407, title IV, § 413; Jan. 3, 1975, 88 Stat. 2176, Pub. L. 93-635, § 6(a)(1), (b); June 15, 1976, D.C. Law 1-70, title III, §§ 302(b), 305, 23 DCR 539, 540; Mar. 3, 1979, D.C. Law 2-130, § 3(b), 25 DCR 2517; Nov. 20, 1979, D.C. Law 3-37, § 2(c), 26 DCR 1564; June 22, 1983, D.C. Law 5-14, § 602, 30 DCR 2632; Oct. 20, 1988, D.C. Law 7-177, § 6(a), 35 DCR 6158; Sept. 20, 1990, D.C. Law 8-160, § 2(b), 37 DCR 4653; Mar. 17, 1993, D.C. Law 9-241, § 2(a), 40 DCR 629; Apr. 30, 1994, D.C. Law

10-115, § 201, 41 DCR 1216; June 14, 1994, D.C. Law 10-127, § 5(b), 41 DCR 2050; Apr. 26, 1996, 110 Stat. 132 [211], Pub. L. 104-134, § 135(2); June 13, 1996, D.C. Law 11-143, § 6, 43 DCR 2170; Apr. 9, 1997, D.C. Law 11-223, § 2(a), 44 DCR 111; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 23, 1997, D.C. Law 12-40, § 101(b), 44 DCR 4859; June 9, 2001, D.C. Law 13-305, § 502(g), (h), (i), 48 DCR 334; Oct. 3, 2001, D.C. Law 14-28, § 2002(c), 48 DCR 6981.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-815.

1973 Ed., § 47-633.

Effect of Amendments

D.C. Law 13-305 rewrote the section heading and the section which had read:

"§ 47-815. Submission and publication of proposed rates and certain assessed values."

"(a) Except as provided in subsection (a-4) of this section, on or before the third Friday in August of each year, the Mayor shall publish in the District of Columbia Register proposed real property tax rates to be applied, during the tax year, to the classes of real property set forth in § 47-813. The Mayor shall certify the assessment roll and calculate the proposed rates pursuant to § 47-825.01(h). On or before September 15th of each year, the Mayor shall submit to the Council these same rates.

"(a-1) [Repealed].

"(a-2) [Repealed].

"(a-3) Notwithstanding the first sentence of subsection (a) of this section, the Mayor shall publish in the District of Columbia Register the proposed 1997 real property tax rates by the third Friday following the date the 1997 real property assessment roll is certified.

"(a-4) Beginning with real property assessments for Tax Year 1999, and for each tax year thereafter, the Mayor shall estimate the assessment roll on or before September 15th of each year.

"(b) At the time the Mayor publishes in the District of Columbia Register the proposed real property tax rates under subsection (a) of this section, he or she shall also submit the following:

"(1) The total aggregate assessed value of taxable real property for the year preceding the tax year for which the rates are being recommended, listing the values of such properties by class as set forth in § 47-813(c-1), (c-2), and (c-3);

"(2) The estimated total aggregate assessed value of taxable real property for the tax year for which the property tax rates are being recommended, listing the values of such properties by class as set forth in § 47-813(c-1), (c-2), and (c-3) and indicating separately for each class the estimated value, if any, attributable to new construction; and

"(3) The real property tax rates (rounded to the nearest penny) calculated to yield in the tax year the same amount of revenue (exclusive of the revenue attributable to new construction) as was raised by that tax at the rate or rates applicable during the preceding tax year, plus a percentage of such revenue equal to the percentage change between the consumer price index for the first calendar year preceding the tax year and the consumer price index for the 2nd calendar year preceding the tax year. The consumer price index referred to in the preceding sentence shall be the Annual Average Washington, D.C., All-Items Consumer Price Index, For All Urban Consumers, as published by the Bureau of Labor Statistics of the United States Department of Labor.

"(c) [Repealed].

"(d) As soon as possible after the Mayor publishes in the District of Columbia Register the proposed real property tax rates under subsection (a) of this section, he or she shall also publish such proposed real property tax rates and the information submitted pursuant to subsection (b) of this section in at least 1 daily newspaper of general circulation published in the District of Columbia.

"(e) No later than 4 days (not including Saturdays, Sundays or holidays) after the official release of the consumer price index referred to in subsection (b)(3) of this section, the Mayor shall estimate as closely as possible the rates of taxation for real property pursuant to subsection (b)(3) of this section and shall inform the Council.

"(f) For the real property tax year beginning July 1, 1989, and ending June 30, 1990, and for each tax year thereafter, the tax liability resulting from applying the rates established in this section and § 47-812, to qualified real property approved pursuant to § 6-1503:

"(1) Shall be reduced by 80% in the first tax year beginning after the date of issuance of the certificate of occupancy for the qualified real property; and

"(2) Shall be reduced by 64%, 48%, 32%, and 16% in the second, third, fourth, and fifth tax years, respectively, beginning after the issuance of the certificate of occupancy for the qualified real property."

D.C. Law 14-28 added subsec. (b-1).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(b) of District of Columbia Real Property Tax Reclassification Amendment Temporary Act of 1990 (D.C. Law 8-146, July 25, 1990, 37 DCR 5134).

For temporary (225 day) amendment of section, see § 2(a) of District of Columbia Moratorium on the Real Property Assessments for Real Property Tax Year 1998 Temporary Amendment Act of 1996 (D.C. Law 11-220, April 9, 1997, 44 DCR 2578).

For temporary (225 day) amendment of section, see § 2(b) of Real Property Tax Rates for Tax Year 1998 Temporary Amendment Act of 1997 (D.C. Law 12-61, March 20, 1998, 45 DCR 2096).

For temporary (225 day) amendment of section, see § 2(b) of Real Property Tax Rates and Assessment Initiative Temporary Amendment Act of 1998 (D.C. Law 12-123, June 11, 1998, 45 DCR 6289).

For temporary (225 day) amendment of section, see § 2(h), (i) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, 48 DCR 5916).

For temporary (225 day) amendment of section, see § 2(c) of Real Property Tax Assessment Transition Temporary Act of 2001 (D.C. Law 14-23, September 6, 2001, 48 DCR 9093).

Emergency Act Amendments

For temporary amendment of section, see § 6 of the Tax Revision Commission Establishment Emergency Act of 1996 (D.C. Act 11-259, April 18, 1996, 43 DCR 2166).

For temporary amendment of section, see § 2(a) of the District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Tax Year 1998 Emergency Amendment Act of 1996 (D.C. Act 11-407, October 28, 1996, 43 DCR 6329), and § 2(a) of the District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Tax Year 1998 Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-9, March 3, 1997, 44 DCR 1630).

For temporary (90 day) amendment of section, see § 2(g)(2), (h), (i) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14-22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see § 2(c) of Real Property Tax Assessment Transition Emergency Act of 2001 (D.C. Act 14-44, April 18, 2001, 48 DCR 3844).

For temporary (90 day) amendment of section, see § 2(c) of Real Property Tax Assessment Transition Congressional Review Emergency Act of 2001 (D.C. Act 14-116, August 3, 2001, 48 DCR 7659).

Legislative History of Laws

For legislative history of D.C. Law 1-70, see Historical and Statutory Notes following § 47-811.

For legislative history of D.C. Law 2-130, see Historical and Statutory Notes following § 47-803.

For legislative history of D.C. Law 3-37, see Historical and Statutory Notes following § 47-812.

Law 5-14, the "District of Columbia Revenue Act of 1983," was introduced in Council and assigned Bill No. 5-74, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 12, 1983 and April 26, 1983, respectively. Signed by the Mayor on May 4, 1983, it was assigned Act No. 5-29 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 7-177, see Historical and Statutory Notes following § 47-846.01.

For legislative history of D.C. Law 8-160, see Historical and Statutory Notes following § 47-813.

For legislative history of D.C. Law 9-241, see Historical and Statutory Notes following § 47-825.01.

Law 10-115, the "Financial Administration Revision and Clarification Act of 1994," was introduced in Council and assigned Bill No. 10-439, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on January 4, 1994, and February 1, 1994, respectively. Signed by the Mayor on February 25, 1994, it was assigned Act No. 10-205 and transmitted to both Houses of Congress for its review. D.C. Law 10-115 became effective on April 30, 1994.

For legislative history of D.C. Law 10-127, see Historical and Statutory Notes following § 47-812.

Law 11-143, the "Tax Revision Commission Establishment Act of 1996," was introduced in Council and assigned Bill No. 11-383, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on March 5, 1996, and April 2, 1996, respectively. Signed by the Mayor on April 18, 1996, it was assigned Act No. 11-383 and transmitted to both Houses of Congress for its review. D.C. Law 11-143 became effective on June 13, 1996.

Law 11-223, the "District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Tax Year 1998 Amendment Act of 1996," was introduced in Council and assigned Bill No. 11-847, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on October 1, 1996, and November 7, 1996, respectively. Signed by the Mayor on November 25, 1996, it was assigned Act No. 11-442 and transmitted to both Houses of Congress for its review. D.C. Law 11-223 became effective on

April 9, 1997.

For legislative history of D.C. Law 12-40, see Historical and Statutory Notes following § 47-802.

For Law 13-305, see notes following § 47-405.

For Law 14-28, see notes following § 47-387.51.

Delegation of Authority

Delegation of authority under Law 5-14, see Mayor's Order 83-190, July 25, 1983.

Miscellaneous Notes

Mayor authorized to issue rules: Section 1102 of D.C. Law 5-14 provided that the Mayor shall issue rules necessary to carry out the provisions of the act.

Section 13 of D.C. Law 7-177 provided that the Mayor shall issue rules to implement the provisions of the act.

See note to § 47-813.

Special tax requirement: D.C. Law 5-115 requires the Mayor to certify to the Council the amount required to pay the principal of, and interest on, general obligation bonds coming due for any reason during that real property tax year.

Definitions applicable: The definitions in § 47-803 apply to this section.

Expiration of title I of D.C. Law 12-40: Section 105(b) of D.C. Law 12-40 provided that title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

Mayor authorized to issue rules: Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process: Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Review of title I provisions after 3 years: Section 105(a) of title I of D.C. Law 12-40 provided that after 3 years, the Committee on Finance and Revenue shall review the provisions of this title and make recommendations for their continuance, amendment, or termination.

Expiration and review of title I of D.C. Law 12-40: Section 2003 of D.C. Law 14-28 repealed the expiration provision of section 105(b) and the review provision of section 105(a) of D.C. Law 12-40.

§ 47-816. SUBMISSION ON EXEMPT PROPERTY.

At the time the Mayor submits to the Council the estimated assessment roll under § 47-815, he shall also submit the following:

- (1) The total aggregate assessed value of real property exempt from the real property tax levied in the District for the current fiscal year by major class or type of exempt status and the tax that would have been paid during such fiscal year had such property not been exempt; and
- (2) The estimated total aggregate assessed value of real property exempt from the real property tax levied in the District by major class or type of exempt status and the tax that would be paid during the fiscal year under the real property tax rate or rates proposed by the Mayor pursuant to § 47-815.

(Sept. 3, 1974, 88 Stat. 1053, Pub. L. 93-407, title IV, § 414; June 15, 1976, D.C. Law 1-70, title III, § 305, 23 DCR 540; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 502(j), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-816.

1973 Ed., § 47-634.

Effect of Amendments

D.C. Law 13-305 substituted "estimated assessment roll" for "proposed real property tax rate or rates".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see 2(j) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, 48 DCR 5916).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(j) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

Legislative History of Laws

For legislative history of D.C. Law 1-70, see Historical and Statutory Notes following § 47-811.

For Law 13-305, see notes following § 47-405.

§ 47-817. COMPARISON OF RATES AND BURDENS.

In establishing a real property tax rate or rates, the Council shall make a comparison of tax rates and burdens applicable to residential and nonresidential property in the District with those such rates applicable to such property in jurisdictions in the vicinity of the District. The comparison shall include other major taxes in addition to the tax on real property. Without in any way limiting the authority of the Council, it is the intention of Congress, that tax burdens in the District be reasonably comparable to those in the surrounding jurisdictions of the Washington metropolitan area.

(Sept. 3, 1974, 88 Stat. 1053, Pub. L. 93-407, title IV, § 415; June 15, 1976, D.C. Law 1-70, title III, § 305, 23 DCR 540; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-817.

1973 Ed., § 47-635.

Legislative History of Laws

For legislative history of D.C. Law 1-70, see Historical and Statutory Notes following § 47-811.

Miscellaneous Notes

Adoption of enumerated reports as comparison: (1) "Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison" (Government of the District of Columbia, June 1986); and.

(2) "Comparison of Tax Rates and Burdens in the Washington Metropolitan Area" (Government of the District of Columbia, June 1986).

Adoption of enumerated reports as comparison: Section 3 of D.C. Law 6-153 provided that the Council of the District of Columbia ("Council") adopts the following reports as the Council's comparison of tax rates and burdens applicable to residential and nonresidential real property in the District of Columbia with the rates on property in jurisdictions in the vicinity of the District and as the Council's comparison of other major taxes:

§ 47-818. ADOPTION OF ENUMERATED REPORTS AS COMPARISON.[REPEALED]

(Oct. 1, 1987, D.C. Law 7-28, § 4, 34 DCR 5094.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-818.

Legislative History of Laws

For legislative history of D.C. Law 7-28, see Historical and Statutory Notes following § 47-818.01.

§ 47-818.01. ADOPTION OF ENUMERATED REPORTS AS COMPARISON.

Pursuant to § 47-817, the Council of the District of Columbia ("Council") adopts the following reports as the Council's comparison of tax rates and burdens applicable to residential and nonresidential real property in the District of Columbia ("District") with the rates on property in jurisdictions in the vicinity of the District and as the Council's comparison of other major taxes:

(1) "Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison" (Government of the District of Columbia, June 1997); and

(2) "A Comparison of Tax Rates and Burdens in the Washington Metropolitan Area" (Government of the District of Columbia, June 1997).

(Sept. 3, 1974, Pub. L. 93-407, title IV, § 415a, as added Oct. 1, 1987, D.C. Law 7-28, § 3, 34 DCR 5094; Sept. 29, 1988, D.C. Law 7-161, § 2(c), 35 DCR 5730; Oct. 19, 1989, D.C. Law 8-46, § 2(d), 36 DCR 5783; Sept. 27, 1990, D.C. Law 8-172, § 2(e), 37 DCR 4844; Mar. 7, 1992, D.C. Law 9-62, § 2(d), 38 DCR 7291; Oct. 7, 1992, D.C. Law 9-177, § 4, 39 DCR 5868; Jan. 26, 1994, D.C. Law 10-66, § 4, 40 DCR 7358; May 16, 1995, D.C. Law 10-255, § 40, 41 DCR 5193; Mar. 5, 1996, D.C. Law 11-98, § 1302, 43 DCR 5; Apr. 9, 1997, D.C. Law 11-222, § 3, 44 DCR 108; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 10, 1998, D.C. Law 12-122, § 2(b), 45 DCR 2300.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-818.1.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(c) of Real Property Tax Rates for Tax Year 1989 Temporary Amendment Act of 1988 (D.C. Law 7-183, March 16, 1989, law notification 36 DCR 2193).

For temporary (225 day) amendment of section, see § 2 of Real Property Tax Rates for Tax Year 1996 Temporary Amendment Act of 1995 (D.C. Law 11-86, February 10, 1996, law notification 43 DCR 1312).

For temporary (225 day) amendment of section, see § 2 of Real Property Tax Rates for Tax Year 1997 Temporary Amendment Act of 1996 (D.C. Law 11-217, April 9, 1997, law notification 44 DCR 2575).

For temporary (225 day) amendment of section, see § 2(b) of Real Property Tax Rates and Assessment Initiative Temporary Amendment Act of 1998 (D.C. Law 12- 123, June 11, 1998, law notification 45 DCR 6289).

Emergency Act Amendments

For temporary amendment of section, see § 3 of the Real Property Tax Rates for Tax Year 1996 Emergency Amendment Act of 1995 (D.C. Act 11-148, October 26, 1995, 42 DCR 6054), § 3 of the Real Property Tax Rates for Tax Year 1996 Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-183, January 22, 1996, 43 DCR 376), and § 3 of the Real Property Tax Rates for Tax Year 1997 Emergency Amendment Act of 1996 (D.C. Act 11-403, October 24, 1996, 43 DCR 5808), see § 3 of the Real Property Tax Rates for Tax Year 1997 Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-12, March 3, 1997, 44 DCR 1744), and see § 2(b) of the Real Property Tax Rates for Tax Year 1998 Emergency Amendment Act of 1997 (D.C. Act 12-184, October 31, 1997, 44 DCR 6960).

For temporary amendment of section, see § 1302 of the Budget Support Congressional Review Emergency Act of 1996 (D.C. Act 11-206, February 9, 1996, 43 DCR 777).

For temporary amendment of section, see § 2(b) of the Real Property Tax Rates and Assessment Initiative Emergency Amendment Act of 1998 (D.C. Act 12-299, March 4, 1998, 45 DCR 1780).

Legislative History of Laws

Law 7-28, the "Real Property Tax Rates for Tax Year 1988 Amendment Act of 1987," was introduced in Council and assigned Bill No. 7-262, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 30, 1987 and July 14, 1987, respectively. Signed by the Mayor on July 17, 1987, it was assigned Act No. 7-50 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 7-161, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 8-46, see Historical and Statutory Notes following § 47-811.

For legislative history of D.C. Law 8-172, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 9-62, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 9-177, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 10-66, see Historical and Statutory Notes following § 47-812.

Law 10-255, the "Technical Amendments Act of 1994," was introduced in Council and assigned Bill No. 10-673, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 21, 1994, and July 5, 1994, respectively. Signed by the Mayor on July 25, 1994, it was assigned Act No. 10-302 and transmitted to both Houses of Congress for its review. Law 10-255 became effective May 16, 1995.

For legislative history of D.C. Law 11-98, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 11-222, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 12-122, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 12-123, see Historical and Statutory Notes following § 47-812.

§ 47-819. COMPILATION AND PUBLICATION OF COMPARISONS.

The Mayor shall, by June 30th of each year, compile and publish information regarding the relative amount of tax for all major taxes in the District compared with those in surrounding jurisdictions in the Washington metropolitan area and with those in other cities. The information shall include the rate or rates of the property tax levied on residential and nonresidential property, and the effect of major taxes levied on families of different income levels and on businesses.

(Sept. 3, 1974, 88 Stat. 1053, Pub. L. 93-407, title IV, § 416; June 15, 1976, D.C. Law 1-70, title III, § 305, 23 DCR 540; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-819.

1973 Ed., § 47-636.

Legislative History of Laws

For legislative history of D.C. Law 1-70, see Historical and Statutory Notes following § 47-811.

§ 47-820. ASSESSMENTS--ESTIMATED ASSESSMENT ROLL; FREQUENCY OF ASSESSMENTS.

(a)(1) The assessed value of all real property as of the valuation date shall be listed annually on the estimated assessment roll for real property taxation purposes.

(2) Repeal.

(3) The assessed value for all real property shall be the estimated market value of such property as of the valuation date, as determined by the Mayor. In determining the estimated market value for various kinds of real property, the Mayor may do so manually or through the use of an automated system or systems such as the Computer-Assisted Mass Appraisal System. The Mayor shall take into account any factor that may have a bearing on the market value of the real property, including, but not limited to, sales information on similar types of real property, mortgage, or other financial considerations, reproduction cost less accrued depreciation because of age, condition, and other factors, income-earning potential (if any), zoning, and government-imposed restrictions. Assessments shall be based upon the sources of information available to the Mayor, which may include actual view.

(4) Notwithstanding paragraph (3) of this subsection, in the case of a property receiving the homestead deduction under § 47-850 or § 47-850.01 for which the most recent assessment has been changed as a result of an appeal to the Real Property Tax Appeals Commission for the District of Columbia in accordance with § 47-825.01a, the reasons for the revised assessment determined by the Board shall be considered the basis for the subsequent valuation by the Mayor, who shall take into account the written decision of the Board and its reasoning in making the assessment, so long as the revised assessment is rendered by the Board on or before January 1.

(5) [Not funded]

(a-1) Notwithstanding subsection (a) of this section, the real property tax year 1998 assessed value of all real property, subject to appeal pursuant to § 47-825.01, shall be the real property tax year 1997 assessed value; provided, that for the purposes of appeal, the valuation date for real property tax year 1998 real property assessments shall be January 1, 1997. For purposes of determining the real property tax year 1998 assessment, the 1997 assessment with the latest date shall be the final 1997 assessment by the Mayor unless the assessment was otherwise revised by the Real Property Tax Appeals Commission for the District of Columbia or the Superior Court of the District of Columbia. In the case of a revision, the 1997 assessment shall be the assessment as determined by the Real Property Tax Appeals Commission for the District of Columbia or the Superior Court.

(a-2) Subsection (a-1) of this section shall not affect the authority of the Mayor pursuant to § 47-829, to conduct a supplemental assessment of any property located in the District and shall not affect the right of a real property owner pursuant to § 47-830, to appeal from the supplemental assessment to the Real Property Tax Appeals Commission for the District of Columbia.

(b) Except as provided in subsection (b-1) and (b-2) of this section, all real property shall be assessed no less frequently than once every 2 years, and as soon as practicable such assessment shall be made annually. The Council may authorize and direct assessments to be made annually for some or all classes of real property, except that for fiscal year 1978, and for each fiscal year thereafter, all real property shall be assessed on an annual basis.

(b-1)(1) Beginning with tax year 1999 and for each tax year thereafter, all real property shall be assessed at least once every 3 years and the resulting assessment shall be in effect for the next 3 consecutive tax

years unless the assessment is otherwise revised as a result of any of the following:

- (A) An appeal filed pursuant to § 47-825.01a;
- (B) An administrative correction made in accordance with § 47-825.01a;
- (C) A supplemental assessment conducted pursuant to § 47-829;
- (D) A substantive change in the use of the real property;
- (E) A change in the zoning for the area in which the real property is located;
- (F) A change in the classification of the real property, unless the change in classification is in furtherance of § 47-813(c-4) due to the merger of former classes into a single class by operation of law;
- (G) A substantial change occurs to the physical make up of the real property; or
- (H) A substantial error occurs in the assessment of the real property.

(2) When real property is assessed under this section, an increase in the overall assessed value shall be phased in over the 3-year period of a 3-year cycle or the remaining portion of the cycle; provided, that under § 47-829, an increase in the improvement value under a supplemental assessment shall not be phased in.

(b-2) Notwithstanding subsection (b-1) of this section, for real property tax year 2002 and for each tax year thereafter, all real property which has completed its first 3-year cycle shall thereafter be revalued annually to determine its assessed value as of the valuation date. The assessed value of the real property revalued under this subsection shall not be phased in and the tax rate shall be applied to the assessed value for purposes of the tax year's levy.

(c) Repealed.

(d) Repealed.

(e) Repealed.

(f) Repealed.

(Sept. 3, 1974, 88 Stat. 1053, Pub. L. 93-407, title IV, § 421; Jan. 3, 1975, 88 Stat. 2176, Pub. L. 93-635, § 6(c), (d); June 14, 1994, D.C. Law 10-127, § 5(c), 41 DCR 2050; Apr. 9, 1997, D.C. Law 11-223, § 2(b), 44 DCR 111; Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 23, 1997, D.C. Law 12-40, § 101(c), 44 DCR 4859; June 9, 2001, D.C. Law 13-305, § 502(k)-(n), 48 DCR 334; Oct. 3, 2001, D.C. Law 14-28, § 2002(d), 48 DCR 6981; Oct. 19, 2002, D.C. Law 14-213, § 33(e), 49 DCR 8140; Apr. 5, 2005, D.C. Law 15-272, § 2, 52 DCR 823; Feb. 27, 2008, D.C. Law 17-112, § 2, 55 DCR 1864; Apr. 8, 2011, D.C. Law 18-363, § 3(g)(3), 58 DCR 963; July 13, 2012, D.C. Law 19-155, § 3(b), 59 DCR 5590.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-820.

1973 Ed., § 47-641.

Effect of Amendments

D.C. Law 13-305, in the section heading, inserted "Estimated" and deleted "; regulations and orders" from the end; rewrote subsec. (b-1)(2); in subsec. (c), substituted "Mayor" for "Council"; and rewrote subsec. (d).

Prior to amendment, subsecs. (b-1)(2) and (d) read:

"(2) When real property is assessed pursuant to this section, any increase in the overall assessed value shall be phased-in over the 3-year period of a 3- year cycle."

"(d) The Council may adopt regulations regarding information to be furnished the Mayor by owners of real property. Such regulations shall provide, under penalty of law, that all such information with respect to income derived from investment on income-producing real property shall be handled in the same confidential manner as income tax returns and supporting data required to be submitted to the government of the District of Columbia under laws applicable in the District."

D.C. Law 14-28 rewrote subsec. (a)(1), repealed subsec. (a)(2), and in subsec. (a)(3), substituted "the valuation date" for "January 1st of the year preceding the tax year"; in subsec. (b), substituted "subsections (b-1) and (b-2)" for "subsection (b-1)"; in subsec. (b-1)(1)(D), (E), (G), and (H), substituted "real property" for "property", in subsec. (b-1)(1)(F), inserted ", unless the change in classification is in furtherance of § 47-813(c-4) due to the merger of former classes into a single class by operation of law" preceding "real property"; added subsec. (b-2); and repealed subsecs. (c), (d), (e), and (f). Subsecs. (a)(1), (a)(2), (c), (d), (e), and (f) had read as follows:

"(a)(1) Except as provided in paragraph (2) of this subsection, the assessed value of all real property shall be listed on the assessment roll for real property taxation purposes annually as provided in §§ 47-820 to 47-828.

"(2) Beginning with the real property assessments for Tax Year 1999, and for each year thereafter, the assessed value of all real property shall be listed at least once every 3 years on the assessment roll for property taxation purposes as provided in §§ 47-820 to 47-828.

"(c) The Mayor may adopt regulations concerning the assessment and reassessment of real property and matters relating thereto which shall be consistent with the provisions of this chapter and other applicable provisions of law.

"(d) The Mayor may promulgate regulations regarding information to be provided to the Mayor by owners of real property.

"(e) The Commissioner shall submit to the Council, within 45 days after September 3, 1974, proposed regulations to be adopted by the Council pursuant to subsection (c) of this section.

"(f) Consistent with the provisions of this chapter and regulations of the Council, the Mayor shall promulgate necessary regulations and administrative orders. If the Council shall not have adopted regulations concerning assessment pursuant to subsection (c) of this section within 90 days after September 3, 1974, the Mayor shall promulgate such regulations."

D.C. Law 14-213, in subsec. (b-1)(2), validated a previously made technical correction.

D.C. Law 15-272 added par. (4) of subsec. (a).

D.C. Law 17-112 added subsec. (a)(5).

D.C. Law 18-363, in subsecs. (a)(4), (a-1), and (a-2), substituted "Real Property Tax Appeals Commission for the District of Columbia" for "Board of Real Property Assessments and Appeals".

D.C. Law 19-155, in subsec. (b-1), substituted "§ 47-825.01a" for "§ 47-825.01".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(b) of District of Columbia Moratorium on the Real Property Assessments for Real Property Tax Year 1998 Temporary Amendment Act of 1996 (D.C. Law 11-220, April 9, 1997, law notification 44 DCR 2578).

For temporary (225 day) amendment of section, see § 101 of Fiscal Year 1997 Budget Support Temporary Amendment Act of 1996 (D.C. Law 11-226, April 9, 1997, law notification 44 DCR 2584).

For temporary (225 day) amendment of section, see § 2(k) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

For temporary (225 day) amendment of section, see § 2(d) of Real Property Tax Assessment Transition Temporary Act of 2001 (D.C. Law 14-23, September 6, 2001, law notification 48 DCR 9093).

For temporary (225 day) repeal of section 105 of D.C. Law 12-40, see § 3 of Real Property Tax Assessment Transition Temporary Act of 2001 (D.C. Law 14-23, September 6, 2001, law notification 48 DCR 9093).

Emergency Act Amendments

For temporary amendment of section, see § 102 of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181), § 101 of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1996 (D.C. Act 11-429, October 29, 1996, 43 DCR 6151), and § 101 of the Fiscal Year 1997 Budget Support Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-2, February 19, 1997, 44 DCR 1590).

For temporary amendment of section, see § 2(b) of the District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Tax Year 1998 Emergency Amendment Act of 1996 (D.C. Act 11-407, October 28, 1996, 43 DCR 6329), and § 2(b) of the District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Tax Year 1998 Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-9, March 3, 1997, 44 DCR 1630).

For temporary (90 day) amendment of section, see § 2(k) to (n) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14-22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see §§ 2(d), 3 of Real Property Tax Assessment Transition Emergency Act of 2001 (D.C. Act 14-44, April 18, 2001, 48 DCR 3844).

For temporary (90 day) amendment of section, see §§ 2(d), 3 of Real Property Tax Assessment Transition Congressional Review Emergency Act of 2001 (D.C. Act 14-116, August 3, 2001, 48 DCR 7659).

Legislative History of Laws

For legislative history of D.C. Law 10-127, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 11-223, see Historical and Statutory Notes following § 47-815.

For legislative history of D.C. Law 12-40, see Historical and Statutory Notes following § 47-802.

For Law 13-305, see notes following § 47-405.

For Law 14-28, see notes following § 47-387.51.

Law 14-213, the "Technical Amendments Act of 2002", was introduced in Council and assigned Bill No. 14-671, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 4, 2002, and July 2, 2002, respectively. Signed by the Mayor on July 26, 2002, it was assigned Act No. 14-459 and transmitted to both Houses of Congress for its review. D.C. Law 14-213 became effective on October 19, 2002.

Law 15-272, the "Equity in Real Property Tax Assessment Act of 2004", was introduced in Council and assigned Bill No. 15-210, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on December 29, 2004, it was assigned Act No. 15-663 and transmitted to both Houses of Congress for its review. D.C. Law 15-272 became effective on April 5, 2005.

Law 17-112, the "Multi-Unit Real Estate Tax Rate Clarification Act of 2007", was introduced in Council and assigned Bill No. 17-72 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 6, 2007, and December 11, 2007, respectively. Signed by the Mayor on December 31, 2007, it was assigned Act No. 17-237 and transmitted to both Houses of Congress for its review. D.C. Law 17-112 became effective on February 27, 2008.

For history of Law 18-363, see notes under § 47-412.01.

For history of Law 19-155, see notes under § 47-825.01a.

Miscellaneous Notes

Expiration of title I of D.C. Law 12-40: Section 105(b) of D.C. Law 12-40 provided that Title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

Mayor authorized to issue rules: Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process: Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Expiration and review of title I of D.C. Law 12-40: Section 2003 of D.C. Law 14-28 repealed the expiration provision of section 105(b) and the review provision of section 105(a) of D.C. Law 12-40.

Section 3 of D.C. Law 17-112 provides that this act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan.

The Budget Director of the Council of the District of Columbia has determined, as of February 15, 2012, that the fiscal effect of Law 17-112, has not been included in an approved budget and financial plan. Therefore, the provisions of this section, enacted by Law 17-112, are not in effect.

§ 47-820.01. ASSESSMENTS--IMPROVED RESIDENTIAL REAL PROPERTY OWNED BY COOPERATIVE HOUSING ASSOCIATION; REPORTS BY ASSOCIATION; MAYOR TO ISSUE RULES.

(a) Except as otherwise provided by subsection (b) of this section, the assessed value of improved residential real property owned by a cooperative housing association, for the tax year beginning July 1, 1990, and for each subsequent tax year, shall be:

(1)(A) The aggregate estimated market value of the proprietary leases, stock, or other interests in the cooperative housing association as of January 1 preceding the date of assessment;

(B) If the Mayor lacks sufficient information upon which to arrive at the aggregate estimated market value of the proprietary leases, stock, or other cooperative interests in the real property, then an amount equal to the estimated market value of the real property assessed as if it were a condominium determined by use of the comparable sales approach, multiplied by 70%; or

(C) In the case of limited-equity cooperatives, the lesser of the assessed value determined under subparagraph (A) of this paragraph, subparagraph (B) of this paragraph, or the annual amount residents are paying in carrying charges, excluding carrying charge subsidies, divided by an appropriate capitalization rate as determined by the Office of Tax and Revenue; provided, that if a property ceases to be a limited-equity cooperative, it shall be assessed under subparagraph (A) or subparagraph (B) of this paragraph.

(2) Minus the value of all non-real property assets owned by the cooperative housing association; and

(3) Multiplied by 65%.

(b) The assessed value of any improved residential real property owned by a cooperative housing

association determined pursuant to subsection (a) of this section may be adjusted to take into account any or all of the following factors, as appropriate and to the extent the factors were not taken into account in determining the assessed value of the real property pursuant to subsection (a) of this section:

- (1) Substantive defects in the property, especially as they affect the common elements, which have not been repaired or which may not be economically correctable;
- (2) The existence of bona fide lifetime or long-term leases to elderly or low income tenants;
- (3) Any other unusual factor including, but not limited to, facts showing that the assumed 1-year sell-out period is an unreasonably low estimate; and
- (4) Special factors related to limited equity cooperatives.

(c) The adjustment required by subsection (a)(3) of this section is based on the following factors common to all sales of improved residential real property owned by cooperative housing associations and uses 1 year as the period of time necessary for the purchaser of the real property to sell out the proprietary leases, stock, or other cooperative interests in the real property:

- (1) A discount of the ultimate receipts to present value;
- (2) Interest expenses during the 1-year sell-out period;
- (3) Taxes during the 1-year sell-out period;
- (4) Other operating expenses during the 1-year sell-out period including carrying charges, maintenance, and utilities;
- (5) Marketing expenses;
- (6) Other costs incurred in connection with acquisition of the real property and the reselling of the proprietary leases, stock, or other cooperative interests in the real property including financing points, project appraisal fees, surveys, and legal costs;
- (7) Profit; and
- (8) No further adjustment for any of these factors shall be allowed except as provided in subsection (b)(3) of this section.

(d)(1) The Mayor may require a cooperative housing association to make a one-time submission of, and to provide an annual update to report any changes to, the following information in regard to real property owned by the cooperative housing association:

- (A) The type of cooperative;
- (B) The unit mix in the cooperative;
- (C) The number of balconies or terraces;
- (D) The total number of parking spaces, including whether they are interior or exterior;
- (E) For each unit in the cooperative:
 - (i) The number of shares or percentage interest attributable to the unit;
 - (ii) The floor location;
 - (iii) The unit exposure;
 - (iv) The square footage, if known;
 - (v) The number of rooms, excluding kitchens and bathrooms;
 - (vi) The number of bathrooms;
 - (vii) Any parking space, whether interior or exterior, and whether it is included in the purchase price; and
 - (viii) The most recent date on which the shares attributable to the unit transferred;
- (F) The square footage of the common areas, if known;
- (G) In regard to any existing cooperative blanket mortgage:
 - (i) The original amount of the blanket mortgage;
 - (ii) The interest rate; and
 - (iii) The maturity date; and
- (H) The total number of shares or percentage interest purchased and held by the cooperative housing association.

(2) If the cooperative housing association fails to submit the information within the time and in the form prescribed, there shall be added to the real property tax levied upon the property in question, for the next ensuing tax year, the amount of 10% of the tax, except that when the information is provided after the time prescribed and it is shown that the failure to provide it was due to reasonable cause, no

addition shall be made to the tax.

(3) All information submitted by a cooperative housing association owner to the Mayor pursuant to this subsection shall be accorded the same confidentiality as that applied to District of Columbia income tax returns under § 47-1805.04, and any violation of confidentiality shall be punishable as provided in § 47-1805.04(e).

(e) The Mayor shall, pursuant to subchapter I of Chapter 5 of Title 2, issue proposed rules to implement the provisions of this section. The proposed rules shall be submitted to the Council for approval, in whole or in part, by resolution.

(Sept. 3, 1974, Pub. L. 93-407, title IV, § 421a, as added Mar. 16, 1989, D.C. Law 7-205, § 2(a), 36 DCR 457; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 20, 2005, D.C. Law 16-33, § 1276(b), 52 DCR 7503.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-820.1.

Effect of Amendments

D.C. Law 16-33, in subsec. (a)(1)(A), substituted ";" for "; or"; in subsec. (a)(1)(B), substituted "; or" for ";"; and added subsec. (a)(1)(C).

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2 of Real Property Tax Reassessment Temporary Act of 1996 (D.C. Law 11-207, April 9, 1997, law notification 44 DCR 2402).

Emergency Act Amendments

For temporary amendment of section, see § 103 of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181).

For temporary addition of § 47-820.2 [1980 Ed.], see § 2 of the Real Property Tax Reassessment Emergency Act of 1996 (D.C. Act 11-308, August 1, 1996, 43 DCR 4211), and § 2 of the Real Property Tax Reassessment Congressional Review Emergency Act of 1996 (D.C. Act 11-418, October 28, 1996, 43 DCR 6085).

For temporary addition of § 47.820.2 [1980 Ed.], see § 2 of the Real Property Tax Reassessment Congressional Adjournment Emergency Act of 1997 (D.C. Act 12- 11, March 3, 1997, 44 DCR 1741).

For temporary (90 day) amendment of section, see §§ 1276(b), 1277, 1278 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

Legislative History of Laws

Law 7-205, the "Cooperative Housing Assessment Procedure and Lower Income Homeownership Tax Abatement and Incentives Act of 1988," was introduced in Council and assigned Bill No. 7-548, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 29, 1988 and December 13, 1988, respectively. Signed by the Mayor on January 6, 1989, it was assigned Act No. 7-276 and transmitted to both Houses of Congress for its review.

For Law 16-33, see notes following § 47-308.01.

Delegation of Authority

Delegation of authority pursuant to D.C. Law 7-205 "Cooperative Housing Assessment Procedure and Lower Income Homeownership Tax Abatement and Incentives Act of 1983 Amendment Act of 1988", see Mayor's Order 89-136, June 12, 1989.

Miscellaneous Notes

Approval of proposed rules to implement provisions of Cooperative Housing Assessment Procedure and Lower Income Homeownership Tax Amendment Act of 1988: Pursuant to Resolution 8-80, the "Cooperative Housing Assessment Procedure Rulemaking Approval Resolution of 1989," effective July 11, 1989, the Council approved the proposed rules to implement provisions of the Cooperative Housing Assessment Procedure and Lower Income Homeownership Tax Amendment Act of 1988 regarding the assessment of real property owned by cooperative housing associations.

Applicability and expiration of subtitle GG of title I, §§ 1275 to 1279, of D.C. Law 16-33: Sections 1277 and 1278 of D.C. Law 16-33, as amended by D.C. Law 17-219, § 7068(e), provide:

"Sec. 1277. Applicability; conditional effect."

"(a) Section 1276 shall apply for taxable years beginning after September 30, 2005.

"(b) Repealed.

"Sec. 1278. Sunset.

"This act shall expire on August 5, 2006 if this act has not taken effect under section 1277."

§ 47-820.02. RESIDENTIAL REAL PROPERTY SUBJECT TO CERTAIN AFFORDABILITY AND RESALE RESTRICTIONS; MAYOR TO ISSUE RULES.

(a) Except as otherwise provided in subsection (b) of this section, the assessed value of resale restricted properties (as defined in subsection (c) of this section) shall be:

(1)(A) First determined for the year in which the current property owner received the property.

(B) The base assessment amount shall be the amount paid by the current property owner in exchange for the property, not including any grants or other amounts received by the property owner from government agencies, housing organizations, and other entities that are not likely to be repaid (absent a violation of the terms of the limitations, encumbrances, or other restrictions attached to the sale).

(2) For subsequent years in which the limitations, encumbrances, or restrictions remain in effect, the property shall be assessed at the base assessment amount, adjusted by the consumer price inflation index for the Washington-Baltimore Metropolitan Area as reported by the Bureau of Labor Statistics, United States Department of Labor.

(b) If the purchase price is not ascertainable or the property has been transferred from a government entity or tax-exempt organization to a property owner without significant consideration, the property shall be assessed taking into account all limitations, encumbrances, and restrictions and shall be assessed in its initial year at a value not to exceed the price the property owner would receive under a sale under the terms of the limitations, encumbrances, and restrictions associated with the property. In any subsequent year in which the limitations, encumbrances, or restrictions remain in effect, the property's assessed value shall be calculated under subsection (a)(2) of this section.

(c) For the purposes of this section, the term "resale restricted properties" means any properties for which a United States or District of Columbia government entity, or a charitable organization with tax-exempt status under section 501(c)(3) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 501(c)(3)), directly or indirectly, imposes limitations, encumbrances, or restrictions upon the properties' subsequent sale or transfer that are intended to preserve or promote the affordability of housing for low- and moderate-income owners, for a period of not less than 5 years.

(d) The Mayor shall promulgate rules for the administration of this section within one year of October 20, 2005.

(Oct. 20, 2005, D.C. Law 16-33, § 1281(a)(3), 52 DCR 7503.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) additions, see §§ 1281(a)(3), 1282, 1283 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

Legislative History of Laws

For Law 16-33, see notes following § 47-308.01.

Miscellaneous Notes

Applicability and expiration of subtitle HH of title I, §§ 1280 to 1284, of D.C. Law 16-33: Sections 1282 and 1283 of D.C. Law 16-33, as amended by D.C. Law 17-219, § 7068(f), (g), provide:

"Sec. 1282. Applicability; conditional effect.

"(a) Section 1281 shall apply for taxable years beginning after September 30, 2005.

"(b) Repealed.

"Sec. 1283. Repealed."

§ 47-821. ASSESSMENTS--GENERAL DUTIES OF MAYOR; APPOINTMENT OF ASSESSORS; SUBMISSION OF INFORMATION BY PROPERTY OWNERS.

(a) The Mayor shall assess all real property, identifying separately the value of land and improvements thereon, and administer and collect the real property tax within the District. The Mayor shall also notify owners of real property of assessments and of appeal procedures. In addition, he shall maintain adequate records relating to the administration of the real property tax in the District, and provide appropriate public information concerning such tax.

(b) The Mayor shall appoint assessors competent to determine values of real property to carry out the provisions of §§ 47-820 to 47-828 and other relevant portions of this chapter. Each person so appointed shall take and subscribe an oath to diligently, faithfully, and impartially assess all real property according to applicable law and regulations and otherwise perform the duties of office.

(c) The Mayor shall assure that information regarding the characteristics of real property, sales and exchanges of all such property, building permits, land use plans, and any other information pertinent to the assessment process shall be made available to the assessors on a timely basis.

(d)(1) The Mayor may require an owner of real property to submit such information relating to the transfers of ownership, construction or reproduction costs, and income or economic benefits derived from such property as in the Mayor's judgment will assist in the determination of the estimated market value required under this title. If an owner of real property in the District of Columbia fails to submit such information within the time and in the form prescribed, there shall be added to the real property tax levied upon the property in question for the next ensuing tax year the amount of 10% of said tax; provided, that when such information is provided after said time and it is shown that the failure to provide it was due to reasonable cause, no such addition shall be made to the tax.

(2)(A) Except as otherwise provided in this chapter or under a court order, an officer, former officer, employee, or former employee of the District may not open valuation records for public inspection or reveal any information contained in valuation records. For purposes of this section, the term "valuation records" means:

- (i) Information regarding private appraisals, actual building costs, rental data, or business volume;
- (ii) Income or expense forms; and
- (iii) Rent rolls.

(B) Notwithstanding subparagraph (A) of this paragraph, the Mayor shall permit a valuation record of a real property to be inspected by:

- (i) An owner or authorized agent of the property that is the subject of the valuation record; or
- (ii) An official of the District of Columbia executive branch acting in his official capacity, having a right thereto in his official capacity; provided, that no official shall inspect or use, in any review or appeal under this chapter, any information provided to the Mayor under § 47-820(d) or this section, other than information provided to the Mayor for the real property under review or appeal; provided further, that nothing contained in this subsection shall be construed to:
 - (I) Prohibit the use by the official, in reviews or appeals, of statistical data in a form which ensures that the identification of a particular real property shall not be disclosed. The particular valuation records therefrom shall not be divulged or made known; or
 - (II) Prohibit the official from offering any information of the subject real property provided to defend the assessment of the subject real property in a review or appeal under this chapter.

(C) A violation of this paragraph shall be a misdemeanor and, upon conviction thereof, shall be punishable by a fine not exceeding \$1,000, by imprisonment for not more than 180 days, or both. All prosecutions under this subparagraph shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District of Columbia.

(e)(1) The Office of the Inspector General shall arrange for an independent audit of the Office of Tax and Revenue for the purposes of examining the District's management and valuation of commercial real property assessments. The independent audit shall be prepared by an outside firm, such as the International Association of Assessing Officers, that is knowledgeable and experienced in real property appraisal, assessment administration, and real property tax policy, with a demonstrated history of assisting local and state governments in evaluating assessment practices.

(2) The scope of the audit shall include the following:

- (A) An evaluation of the commercial real property assessment process;
- (B) An evaluation of the organizational structure, workload statistics, performance measures, compensation requirements, staffing levels, training, qualifications, and staff development functions; and
- (C) An examination of hiring practices, including whether the human resources rules and regulations to which the Office of the Chief Financial Officer is subject, hinder or enhance the ability of the Office of Tax and Revenue to attract, develop, and retain a well-qualified workforce.

(3) The independent audit shall include recommendations for improving the commercial real property assessment functions within the Office of Tax and Revenue.

(4) The Office of the Inspector General shall submit a complete copy of the 1st audit findings, along with all of the recommendations made by the firm which performed the independent audit, to the

Council, the Mayor, and the Chief Financial Officer on or before December 1, 2010. Thereafter, the Office of the Inspector General shall arrange for and submit a report meeting the requirements of this section at least once every 3 years, or sooner upon request of the Council or the Mayor.

(f) The Chief Financial Officer shall submit to the Council, no later than July 1, 2010, an examination of the District's performance for the last 5 years in commercial real property valuation cases appealed by a taxpayer from the Real Property Tax Appeals Commission for the District of Columbia and decided by the Superior Court of the District of Columbia ("Superior Court") or the District of Columbia Court of Appeals. The information to be provided for each case shall include:

- (1) Initial valuation of the subject property by the Office of Tax and Revenue;
- (2) The Real Property Tax Appeals Commission for the District of Columbia decision on the taxpayer's appeal;
- (3) Valuation of the subject property presented at trial in Superior Court by the Office of the Attorney General on behalf of the Office of Tax and Revenue;
- (4) Valuation of the property presented by the taxpayer at trial in Superior Court; and
- (5) The final valuation decision ordered by Superior Court or the District of Columbia Court of Appeals.

(Sept. 3, 1974, 88 Stat. 1054, Pub. L. 93-407, title IV, § 422; Jan. 3, 1975, 88 Stat. 2176, Pub. L. 93-635, § 6(e); Feb. 28, 1978, D.C. Law 2-45, § 5, 24 DCR 3614; June 22, 1983, D.C. Law 5-14, § 603, 30 DCR 2632; Sept. 9, 1989, D.C. Law 8-20, § 3, 36 DCR 4564; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 502(o), 48 DCR 334; Oct. 26, 2001, D.C. Law 14-42, § 10(c), 48 DCR 7612; Oct. 19, 2002, D.C. Law 14-213, § 33(f), 49 DCR 8140; Mar. 13, 2004, D.C. Law 15-105, § 26(c)(2), 51 DCR 881; Apr. 13, 2005, D.C. Law 15-354, § 73(b)(2), 52 DCR 2638; Sept. 24, 2010, D.C. Law 18-223, § 7182, 57 DCR 6242; Apr. 8, 2011, D.C. Law 18-363, § 3(g)(4), 58 DCR 963; Sept. 26, 2012, D.C. Law 19-171, § 136(a), 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-821.

1973 Ed., § 47-642.

Effect of Amendments

D.C. Law 13-305 rewrote subsec. (d)(2) which had read:

"(2) All information submitted by a property owner to the Mayor regarding transfers of ownership, construction or reproduction costs, and income or economic benefits derived from real property in the District of Columbia shall be accorded the same confidentiality as that applied to District of Columbia income tax returns under § 47-1805.04 and any violation of such confidentiality shall be punishable as provided in § 47-1805.04(e)."

D.C. Law 14-42, in subsec. (d)(2)(B)(i)(I), substituted "identification of a particular real property shall not be disclosed" for "identification of a particular property".

D.C. Law 14-213, in subsec. (d)(2), validated a previously made technical correction.

D.C. Law 15-105, in the subsec. (d)(2)(B)(ii)(I), validated a previously made technical correction.

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

D.C. Law 18-223 added subsecs. (e) and (f).

D.C. Law 18-363, in subsec. (f), substituted "Real Property Tax Appeals Commission for the District of Columbia" for "Board of Real Property Assessments and Appeals ('BRPAA') " in the lead-in text, and substituted "The Real Property Tax Appeals Commission for the District of Columbia" for "The BRPAA" in par. (2).

D.C. Law 19-171, in subsec. (f), validated a previously made technical correction.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(l) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(o) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14-22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see § 10(c) of Technical Amendments Emergency Act of 2001 (D.C. Act 14-108, August 3, 2001, 48 DCR 7622).

For temporary (90 day) amendment of section, see § 7182 of Fiscal Year 2011 Budget Support Emergency

Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

For temporary (90 day) addition of section, see § 7183 of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

Legislative History of Laws

For legislative history of D.C. Law 2-45, see Historical and Statutory Notes following § 47-849.

For legislative history of D.C. Law 5-14, see Historical and Statutory Notes following § 47-815.

Law 8-20, the "District of Columbia Recordation of Economic Interests in Real Property Tax Amendment Act of 1989," was introduced in Council and assigned Bill No. 8-169, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 16, 1989 and May 30, 1989, respectively. Signed by the Mayor on June 14, 1989, it was assigned Act No. 8-42 and transmitted to both Houses of Congress for its review.

For Law 13-305, see notes following § 47-405.

For Law 14-42, see notes following § 47-802.

For Law 14-213, see notes following § 47-820.

For Law 15-105, see notes following § 47-340.22.

For Law 15-354, see notes following § 47-340.03.

For Law 18-223, see notes following § 47-355.05.

For history of Law 18-363, see notes under § 47-412.01.

For history of Law 19-171 see notes under § 47-369.01.

Delegation of Authority

Delegation of authority under Law 5-14, see Mayor's Order 83-190, July 25, 1983.

Miscellaneous Notes

Mayor authorized to issue rules: Section 1102 of D.C. Law 5-14 provided that the Mayor shall issue rules necessary to carry out the provisions of the act.

Short title: Section 7181 of D.C. Law 18-223 provided that subtitle S of title VII of the act may be cited as the "Real Property Assessments Improvement Act of 2010".

Section 7183 of D.C. Law 18-223 provides:

"The Board of Real Property Assessments and Appeals shall enter in a memorandum of understanding with the Office of the Inspector General to provide the funding for the independent audit with the funds appropriated for reform."

§ 47-822. ASSESSMENTS--PERSON IN WHOSE NAME ASSESSMENT MADE; ADDRESS AND NUMBER TO BE USED.

(a) All real property, except as hereinafter provided, shall be assessed in the name of the owner, or trustee or trustees of the owner thereof. All undivided real property of a deceased person may be assessed in the name of such deceased person until such undivided real property is divided according to law, or has otherwise passed into the possession of some other person; and all real property, the ownership of which is unknown, shall be assessed as owner unknown.

(b) All real property, whether taxable or not, shall be assessed according to the address and the number of the squares and lots thereof, or part of lots, and upon the number of the square or superficial feet in each square or lot or part of a lot.

(Sept. 3, 1974, 88 Stat. 1054, Pub. L. 93-407, title IV, § 423; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-822.

1973 Ed., § 47-643.

§ 47-823. ASSESSMENTS--PRELIMINARY ROLL; PUBLIC INSPECTIONS AND COPYING OF MATERIAL; SALES RATIO STUDIES; LISTING OF ASSESSED VALUES.

(a)(1) The Mayor shall compile the estimated assessment roll and, for every property, indicate at least the following: the name of the owner; address of the property; lot and square; assessed value; and whether the property is taxable or exempt.

(2) The roll shall also include the total aggregate estimated assessed value of all real property, listing the values of the properties by class as set forth in § 47-813.

(3) The Mayor shall transmit to the Council, no later than May 15 of each fiscal year, a mid-year financial report. The report shall contain:

(A) Schedules which reflect actual obligations for the General Fund object classes of the District government for the first 6 months of the fiscal and a forecast of full-year obligations compared to the most recent Congressionally-approved budget;

(B) A comparison of the most recent Congressionally-approved budget to the mid-year forecast for the full fiscal year by appropriations title and agency; and

(C) A schedule of revenue estimates for the full fiscal year comparing the current approved revenue estimates to revenue estimates revised as of the end of the first 6 months of the fiscal year.

(b) The estimated assessment roll, together with all maps, field books, assessment-sales ratio studies, surveys, and plats, shall be open to public inspection during normal business hours. In addition, any notes and memorandums relating to the assessment of his real property, or a statement clearly indicating the basis upon which his real property has been assessed, shall be open to inspection by the owner or his designated representative during normal business hours. Provision shall be made to furnish copies of all material to any person, upon request, at the lowest charge which covers cost of making such copies.

(c) The Mayor shall undertake, publish, and otherwise publicize the results of assessment-sales ratio studies for different types of real property for the entire District and for different types of real property within each of the districts utilized in making assessments. If, for a given year, adequate sales data are lacking for particular studies, the Mayor shall so indicate.

(d) The Mayor shall, either himself or in a newspaper of general circulation, publish a listing of the assessed value of each property by address, lot, and square, and he shall also make such listing available at the main Public Library in the District and at such other points as he may determine. Such publication can be by neighborhood areas so long as maps showing the assessment areas are generally available.

(e) The estimated assessment roll, sales price information, description of each property, owner's mailing address, property use information, valuation history, other information in the public record, and information not made confidential in this chapter may be published by the Mayor by any form of electronic media, including the Internet.

(Sept. 3, 1974, 88 Stat. 1054, Pub. L. 93-407, title IV, § 424; Sept. 26, 1984, D.C. Law 5-113, § 803, 31 DCR 3974; Sept. 20, 1990, D.C. Law 8-160, § 2(c), 37 DCR 4653; Mar. 17, 1993, D.C. Law 9-241, § 2(b), 40 DCR 629; June 14, 1994, D.C. Law 10-127, § 5(d), 41 DCR 2050; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 502(p), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-823.

1973 Ed., § 47-644.

Effect of Amendments

D.C. Law 13-350 rewrote subsec. (a); in subsec. (b), substituted "estimated" for "preliminary" in the first sentence and substituted "owner" for "taxpayer" in the second sentence; and added subsec. (e).

Prior to amendment, subsec. (a) read:

"(a)(1) The Mayor shall, on or before February 15 of each year, compile in tabular form and place in a book, known as the preliminary assessment roll, the name of the owner, address, lot and square, amount, description, and value, as of January 1 of that year, of the land and improvements of all real property whether such property is taxable or exempt.

"(2) Such roll shall also include the total aggregate preliminary assessed value of all taxable real property listing the values of such properties by class as set forth in § 47-813(c-1), (c-2), and (c-3).

"(3) The Mayor shall transmit to the Council, no later than May 15 of each fiscal year, a mid-year financial report. The report shall contain:

"(A) Schedules which reflect actual obligations for the general fund object classes of the government for the first 6 months and a forecast of full-year obligations compared against the most recent Congressionally approved budget;

"(B) A comparison of the most recent Congressionally approved budget against a mid-year forecast for the full fiscal year by appropriations title and agency; and

"(C) A schedule of revenue estimates for the full fiscal year comparing the current approved revenue estimates to revenue estimates revised as of the end of the first 6 months of the fiscal year."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(m) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(p) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14-22, March 16, 2001, 48 DCR 2706).

Legislative History of Laws

Law 5-113, the "District of Columbia Revenue Act of 1984," was introduced in Council and assigned Bill No. 5-370, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 26, 1984 and July 10, 1984, respectively. Signed by the Mayor on July 13, 1984, it was assigned Act No. 5-164 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 8-160, see Historical and Statutory Notes following § 47-813.

For legislative history of D.C. Law 9-241, see Historical and Statutory Notes following § 47-825.01.

For legislative history of D.C. Law 10-127, see Historical and Statutory Notes following § 47-812.

For Law 13-305, see notes following § 47-405.

Miscellaneous Notes

Mayor authorized to issue rules: Section 901 of D.C. Law 5-113 provided that the Mayor shall issue rules to implement the provisions of the act pursuant to subchapter I of Chapter 5 of Title 2.

§ 47-824. ASSESSMENTS--NOTICE TO TAXPAYER; CONTENTS.

(a) Except as provided in subsection (b) of this section, beginning as soon as possible after January 1, but no later than March 1, each owner of real property shall be notified of the assessment of his or her property for the next real property tax year. The notice, or the statement accompanying the notice, shall include:

- (1) The address, lot, square, use, and class of the real property;
- (2) The assessed value of the land and improvements (shown separately and in total) of the property for the next real property tax year and such amounts for the current real property tax year;
- (3) The amount and percentage of change in assessed value for the next real property tax year over the current real property tax year;
- (4) An indication of the reason for such change in assessment;
- (5) A statement of appeal procedures pursuant to § 47-825.01(f);
- (6) The citation to the regulations or orders under which the property was assessed;
- (7) The location of the assessment roll and sale ratio studies referred to in §§ 47-823 and 47-825.01(h) and the hours during which the information is available; and
- (8) An explanation of all special benefits, incentives, limitations, or credits which relate to real property taxes as a result of this or any other act. Included in said explanation shall be an easily understood description of the Property Tax Deferral Program, the property tax credit, the homestead deduction, and the incentives for the preservation of historic properties. Each description shall include, but not be limited to, application procedures and qualifying requirements. The title of each property tax relief program shall be capitalized, underlined, and printed in bold type.

(b)(1) Beginning with real property assessments for Tax Year 1999 and for each real property tax year thereafter, each owner of real property shall be notified of a proposed change in the assessed value of the owner's real property on or before March 1.

(2) A written notice of the proposed assessment shall be required if any of the following occurs:

- (A) The assessed value of the real property increases or decreases;
- (B) The classification of the real property changes;
- (C) An initial assessed value is established; or
- (D) A revaluation or reclassification is made.

(3) The notice required pursuant to this subsection shall include the following information:

- (A) The address, lot, square, and the classification of the real property;

- (B) The current assessed value of the real property;
- (C) The proposed assessed value;
- (D) Except when revalued under § 47-820(b-2), the phased-in assessed value if the proposed assessed value is higher than the prior tax year's assessed value;
- (E) Repealed;
- (F) A statement explaining the right of administrative appeal procedures pursuant to § 47-825.01a(d)(1);
- (G) Repealed;
- (H) Repealed;
- (I) Unless published on the Internet or made available in writing to anyone who requests it from the Office of Tax and Revenue, an explanation of all special benefits, incentives, or deductions which relate to real property taxes; and
- (J) For properties receiving the homestead deduction:
 - (i) The current tax year's taxable assessment (determined by taking into account the owner-occupant residential tax credit under § 47-864); and
 - (ii) The estimate of the proposed taxable assessment for the tax year (determined by taking into account an estimate of the owner-occupant residential tax credit under § 47-864 by using the amount of the current tax year's homestead deduction in lieu of the amount of the proposed tax year's homestead deduction).

(4) Notwithstanding any other law, the Mayor may notify an owner of real property of a proposed change in the assessed value of the owner's real property before May 2 if a delay occurs for cause, as determined by the Mayor. If a delay for cause occurs, the Mayor shall notify the owner of the delay within a reasonable period of time from discovery of the cause. If a delayed notice of proposed change in the assessed value is issued under this paragraph, a petition for administrative review in accordance with § 47-825.01a(d)(1) may be filed within 30 days after the date the delayed notice is mailed in lieu of April 2.

(c) In addition to the information required in subsections (a) and (b) of this section, beginning with real property assessments for tax year 2013 and for each real property tax year thereafter, each owner of real property with a historic landmark designation and each owner of real property located within a historic district shall be provided, in accordance with [§ 6-1109.04], information on the current law and regulation relating to historic property improvements, including regarding:

- (1) Building permits;
- (2) Consultation with Advisory Neighborhood Commissions;
- (3) Review by the Commission of Fine Arts; and
- (4) Any other information that the Mayor determines would be helpful to owners of historic properties.

(Sept. 3, 1974, 88 Stat. 1055, Pub. L. 93-407, title IV, § 425; Oct. 13, 1978, D.C. Law 2-119, § 2, 25 DCR 1514; Sept. 20, 1990, D.C. Law 8-160, § 2(d), 37 DCR 4653; Mar. 17, 1993, D.C. Law 9-241, § 2(c), 40 DCR 629; June 14, 1994, D.C. Law 10-127, § 5(e), 41 DCR 2050; May 16, 1995, D.C. Law 10-255, § 41, 41 DCR 5193; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 23, 1997, D.C. Law 12-40, § 101(d), 44 DCR 4859; Apr. 20, 1999, D.C. Law 12-264, § 52(m), 46 DCR 2118; June 9, 2001, D.C. Law 13-305, § 502(q), 48 DCR 334; Oct. 3, 2001, D.C. Law 14-28, § 2002(e), 48 DCR 6981; Sept. 19, 2006, D.C. Law 16-159, § 2(a), 53 DCR 5385; Apr. 27, 2012, D.C. Law 19-123, § 3, 59 DCR 1707; July 13, 2012, D.C. Law 19-155, § 3(c), 59 DCR 5590; Sept. 20, 2012, D.C. Law 19-168, § 7072(a)(2), 59 DCR 8025.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-824.

1973 Ed., § 47-645.

Effect of Amendments

D.C. Law 13-305 added subsec. (b)(4).

D.C. Law 14-28, in subsec. (b)(2)(A), inserted "real" preceding "property"; in subsec. (b)(3)(A), deleted "use", in subsec. (b)(3)(B), substituted "of the real property" for "of the land and improvements (shown separately and in total) of the property", in subsec. (b)(3)(D), substituted "Except when revalued under § 47-820(b-2), the phased-in" for "The phased-in", repealed subsec. (b)(3)(E), (G) and (H), and rewrote (I); and, in subsec. (b)(4), substituted "within 30 days after the date the delayed notice is mailed in lieu of April 2" for "before September 2 in lieu of April 2." Subsec. (b)(3)(E), (G), (H) and (I) had read as follows:

"(E) An indication of the reason for any change in the assessment;"

"(G) Citation to the regulations or orders under which the property was assessed;

"(H) The location of the assessment roll and sales ratio studies referred to in §§ 47-823 and 47-825.01(h-1) and the hours during which the information is available to the public; and

"(I) An explanation of all special benefits, incentives, limitations, or credits which relate to real property taxes as a result of this chapter or any other law."

D.C. Law 16-159, in subsec. (b)(3), deleted "and" from the end of subpar. (H), substituted "; and" for a period at the end of subpar. (I), and added subpar. (J).

D.C. Law 19-123 added subsec. (c).

D.C. Law 19-155 rewrote subsec. (b)(3)(F); and, in subsec. (b)(4), substituted "47-825.01a(d)(1)" for "§ 47-825.01(f-1) (1)". Prior to amendment, subsec. (b)(3)(F) read as follows:

"(F) A statement explaining the right of appeal procedures pursuant to § 47 825.01(f 1);"

D.C. Law 19-168 rewrote subsecs. (b)(3)(J)(i) and (ii), which formerly read:

"(i) The prior year's taxable assessment (determined by taking into account the owner-occupant residential tax credit under § 47-864); and

"(ii) The proposed taxable assessment (determined by taking into account the owner-occupant residential tax credit under § 47-864)."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(c) of District of Columbia Real Property Tax Reclassification Amendment Temporary Act of 1990 (D.C. Law 8-146, July 25, 1990, law notification 37 DCR 5134).

For temporary (225 day) amendment of section, see § 2(n) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

For temporary (225 day) amendment of section, see § 2(b) of Real Property Tax Assessment Transition Temporary Act of 2001 (D.C. Law 14-23, September 6, 2001, law notification 48 DCR 9093).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(q) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see §§ 2(e), 3 of Real Property Tax Assessment Transition Emergency Act of 2001 (D.C. Act 14-44, April 18, 2001, 48 DCR 3844).

For temporary (90 day) amendment of section, see §§ 2(e), 3 of Real Property Tax Assessment Transition Congressional Review Emergency Act of 2001 (D.C. Act 14-116, August 3, 2001, 48 DCR 7659).

Legislative History of Laws

Law 2-119, the "Property Tax Deferral Reform Act of 1978," was introduced in Council and assigned Bill No. 2-324, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 27, 1978 and July 11, 1978, respectively. Signed by the Mayor on August 1, 1978, it was assigned Act No. 2-249 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 8-160, see Historical and Statutory Notes following § 47-813.

For legislative history of D.C. Law 9-241, see Historical and Statutory Notes following § 47-825.01.

For legislative history of D.C. Law 10-127, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 10-255, see Historical and Statutory Notes following § 47-818.01.

For legislative history of D.C. Law 12-40, see Historical and Statutory Notes following § 47-802.

Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

For Law 13-305, see notes following § 47-405.

For Law 14-28, see notes following § 47-387.51.

Law 16-159, the "Board of Real Property Assessments and Appeals Reform Act of 2006", was introduced in Council and assigned Bill No. 16-228 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 2, 2006, and June 6, 2006, respectively. Signed by the Mayor on June 26, 2006, it was assigned Act No. 16-400 and transmitted to both Houses of Congress for its review. D.C. Law 16-159 became effective on September 19, 2006.

Law 19-123, the "Historic Property Improvement Notification Amendment Act of 2012", was introduced in Council and assigned Bill No. 19-429, which was referred to the Committee on Libraries, Parks, Recreation & Planning. The Bill was adopted on first and second readings on January 4, 2012, and February 7, 2012, respectively. Signed by the Mayor on February 21, 2012, it was assigned Act No. 19-315 and transmitted to both Houses of Congress for its review. D.C. Law 19-123 became effective on April 27, 2012.

For history of Law 19-155, see notes under § 47-825.01a.

For history of Law 19-168, see notes under § 47-355.01.

References in Text

"This or any other act", referred to in the first sentence in (8), should be read as "the District of Columbia Real Property Tax Revision Act of 1974 or any other act." The Real Property Tax Revision Act of 1974 is 88 Stat. 1051, Pub. L. 93-407, title IV, which was approved September 3, 1974, and which is codified as §§ 47-504, 47-801, 47-802, 47-811 to 47-828, 47-842 to 47-848, 47-861, 47-1001, 47-1002, 47-2001, and 47-3305.

Miscellaneous Notes

Mayor authorized to issue rules: See Historical and Statutory Notes following § 47-813.

Expiration of title I of D.C. Law 12-40: Section 105(b) of D.C. Law 12-40 provided that title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

Mayor authorized to issue rules: Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process: Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Review of title I provisions after 3 years: Section 105(a) of title I of D.C. Law 12-40 provided that after 3 years, the Committee on Finance and Revenue shall review the provisions of this title and make recommendations for their continuance, amendment, or termination.

Expiration and review of title I of D.C. Law 12-40: Section 2003 of D.C. Law 14-28 repealed the expiration provision of section 105(b) and the review provision of section 105(a) of D.C. Law 12-40.

§ 47-825. ASSESSMENTS--BOARD OF EQUALIZATION AND REVIEW.[REPEALED]

(Mar. 17, 1993, D.C. Law 9-241, § 2(d), 40 DCR 629.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-825.

Legislative History of Laws

For legislative history of D.C. Law 9-241, see Historical and Statutory Notes following § 47-825.01.

§ 47-825.01. BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS.

(a)(1) There is established a Board of Real Property Assessments and Appeals for the District of Columbia ("Board") to review real property assessment appeals. The makeup of the Board shall be as follows:

(A) The Board shall be composed of 18 members, all of whom shall be residents of the District of Columbia ("District"). Board members shall be active members of the District of Columbia Bar with real estate experience, District certified general real estate appraisers, District licensed residential real estate appraisers, certified public accountants, mortgage bankers, licensed District real estate brokers, or persons possessing significant real property experience.

(B) The Mayor shall appoint the members of the Board with the advice and consent of the Council. From time to time, the Mayor shall appoint, with the advice and consent of the Council, the chairperson of the Board from among the members meeting the qualifications of subparagraph (A) of this paragraph. The member shall serve as chairperson for a term of 3 years or until the end of the member's term, whichever occurs first.

(C) Board members shall be persons who have knowledge of the valuation of property, real estate transactions, building costs, accounting, finance, or statistics.

(D) None of the Board members may be officers of the District government. For the purposes of this subparagraph, officers means the Mayor and the members of the Council.

(E) Repealed.

(2)(A) A Board member shall be prohibited from representing any client or business interest before the Board for a period of 2 years after the Board member's termination or resignation from the Board.

(B) A Board member shall be prohibited from reviewing an appeal involving real property with which the Board member has had any financial dealings in the 2- year period prior to the date of the appeal. For the purposes of this subsection, the term "financial dealings" shall include, but not be limited to, the assessment, appraisal, purchase, sale, or rental of the real property in question.

(C) In addition to any other penalty under any other law, any violation of this paragraph shall be a misdemeanor, shall be prosecuted by the Office of the Attorney General for the District of Columbia, and shall be punishable by a fine up to \$5,000 for each occurrence.

(3)(A) The term of each Board member shall be 3 years, except as provided in subparagraph (B) of this paragraph.

(B) For the initial 18 appointments or reappointments to Board members for full terms after [September 19, 2006]:

(i) The first 6 Board members appointed to the Board shall be appointed for a term ending April 30, 2011.

(ii) The next 6 Board members appointed to the Board shall be appointed for a term ending April 30, 2012.

(iii) The final 6 Board members appointed to the Board shall be appointed for a term ending April 30, 2013.

(4)(A) A vacancy on the Board shall be filled in the same manner that the original appointment was made.

(B) Any person appointed to fill a vacancy shall be appointed to serve for the remainder of the term during which the vacancy arose.

(C) Repealed.

(5) Board members shall receive compensation at the rate of \$50 per hour.

(b) The Mayor shall provide such other support as is needed for the efficient operation of the Board.

(c)(1) The Board shall convene as necessary from the first Monday in January until the Mayor is presented with the assessment roll for the tax year as provided in subsection (h) of this section. The Board shall also convene as necessary after any special assessment that shall be generally applicable to a class of real property and for other business of the Board.

(2) Except as provided in subsection (d) of this section, a majority of the Board shall constitute a quorum for transacting business.

(3) Pursuant to subchapter I of Chapter 5 of Title 2, the Board shall issue rules of organization and procedure. All applicable provisions of subchapter I of Chapter 5 of Title 2 shall apply to the rules and procedures of the Board.

(4) The Board shall meet at least 4 times annually for administrative matters. All administrative meetings of the Board shall be open to the public. The Board shall publish notification of the meetings in the District of Columbia Register and shall make copies of minutes of those meetings available to the public.

(d)(1)(A) Each appeal to the Board shall be reviewed by a 3-member panel of the Board, unless the appellant agrees to a 2-member panel.

(B) A stipulation signed by the Mayor and the owner that resolves a matter may be approved by the signature of one member.

(2) No 3 Board members shall serve exclusively together on the same panel for more than 1 tax year.

(3) No Board member may review an appeal for which that member has a direct or indirect interest.

(4) Each decision of the Board concerning an appeal shall be in writing and shall contain a detailed statement of the basis for the decision. Each decision shall be signed by each Board member who participated in the hearing and deliberations and shall indicate whether a participating Board member agreed with or dissented from the decision of the panel.

(5) All meetings of the Board, including hearings of individual appeals of Class 3 Property assessments, shall be open to the public, and the public shall not be excluded in any way from hearings on these individual appeals. All information presented at Board meetings, including individual appeals of Class 3 Property assessments, shall be available for public inspection.

(e) The Board chairman has the authority to bring before the Board any assessments that the Board chairman believes may have been incorrectly assessed. In addition, any taxpayer may, on behalf of the general public of the District, appeal to the Board the assessment of any real property, except Class 1 Property, or may intervene in any appeal brought by the owner of Class 2 Property or Class 3 Property.

(f) Repealed.

(f-1) Beginning with real property assessments for Tax Year 1999 and for each tax year thereafter:

(1)(A) On or before April 1 of the immediately preceding tax year, an owner may petition for an administrative review of the real property's assessed value or its classification that shall be in effect for the tax year at issue.

(B) If the real property is transferred to a new owner between January 1 through March 1 of the immediately preceding tax year for which the proposed assessed value or classification shall be in effect, the new owner may petition for an administrative review before April 2 of the immediately preceding tax year.

(C) If a real property is transferred to a new owner after March 1st of the immediately preceding tax year for which the proposed assessed value or classification shall be in effect, and no other petition or appeal has been filed for the real property, the new owner may before:

(i) The 61st day after the date of transfer of the real property, file a petition for an administrative review; provided, that a petition may not be filed after July 1 of the immediately preceding tax year;

(ii) October 1 of the tax year, file an appeal with the Board if the 60th day after the date of transfer of the real property occurs after July 1 of the immediately preceding tax year and no petition for an administrative review was filed by such July 1;

(iii) April 2 of the tax year, file a petition for an administrative review if the 61st day after the date of transfer of the real property occurs after September 30 of the immediately preceding tax year and no appeal to the Board was filed by such September 30; or

(iv) October 16 of the next succeeding tax year, file an appeal with the Board if the 60th day after the date of transfer of the real property occurs after April 1 of the tax year and no petition for an administrative review was filed by such April 1.

(D) The Mayor shall have authority to change a proposed assessed value or classification in accordance with a final determination made on a petition for administrative review.

(E) A final determination or Board decision shall pertain to the value or classification of the real property for the tax year at issue.

(F) A petition for an administrative review under this paragraph shall be filed on a form and in the manner prescribed by the Mayor.

(1A) An owner or new owner of real property revalued under § 47-820(b-2) may petition for an administrative review of, and appeal to the Board, the real property's proposed assessed value or classification that shall be in effect for the tax year at issue in the same manner and to the same extent as an owner or new owner under paragraph (1) of this subsection. The petition or appeal filed under authority of this paragraph shall be deemed to have been filed under paragraph (1) of this subsection.

(2)(A) If an owner is aggrieved by a notice of final determination on a petition for administrative review, the owner may file an appeal from the proposed assessed value or classification with the Board within 45 days from the date of the notice of final determination. All notices of final determination shall be accompanied by the assessor's worksheets indicating the rationale for the determination, if the assessment is raised or lowered. If a notice of final determination on a petition for an administrative review brought under paragraph (1)(A) or (1)(B) of this subsection and the assessor's worksheets relating thereto, if required, are not sent to the owner before August 2, the owner may appeal the proposed assessed value or classification to the Board before October 1; provided, that if a delayed notice is issued under § 47-824(b)(4), September 2 and October 16 shall be substituted for August 2 and October 1, respectively.

(B) An owner may supplement the original filing if new information has become available that was not available prior to the filing deadline by delivering a copy of the supplemental filing to the Board and the Mayor no later than 15 business days after the filing of the appeal.

(2A) If an owner is aggrieved by a notice of final determination issued pursuant to § 42-3131.15 or a notice of final determination issued under § 47-813(d-1)(3A), the owner may file an appeal on the determination of vacancy with the Board within 45 days from the date of such notice. The Board shall render a decision on the appeal within 120 days of filing.

(3) Unless otherwise provided in this section, a good faith petition for an administrative review shall be a prerequisite for filing an appeal from a proposed assessed value or classification with the Board and a petition to the Mayor for reconsideration of the designation of their building as vacant shall be a prerequisite for filing an appeal with the Board pursuant to § 42- 3131.15.

(4) An appeal shall be filed on a form prescribed by the Board. The form shall state clearly that all information and evidence in support of the appeal must be filed with the appeal form and that the owner is entitled to obtain, pursuant to paragraph (6) of this subsection, any response to the appeal filed by the Mayor. All information in support of the petition shall be submitted at the time the appeal is filed except that the petitioner shall have the right to rebut any evidence submitted by the Mayor in response to the appeal and the Board may request additional information it deems necessary.

(5) The Board shall have the authority to establish the assessed value of residential real property without a hearing when the Mayor and the real property owner agree upon the assessed value of the residential real property.

(6)(A) At least 20 business days prior to the hearing, the Board shall provide the Mayor with a copy of the appeal and the date that the hearing is scheduled.

(B)(i) At least 5 business days prior to the scheduled hearing, the Mayor shall provide a copy of its response to the owner's appeal to the Board.

(ii) The Mayor shall make any response filed with the Board available to the real property owner for inspection and copying at least 5 business days prior to the scheduled hearing. Any charges for copying by the Mayor shall be at cost.

(iii) For cases involving single family residences and condominiums, at least 7 business days prior to the scheduled hearing, the Mayor shall mail a copy of the response that was filed with the Board to the owner.

(iv) Any evidence not submitted in accordance with this subparagraph shall be excluded by the Board at hearing, unless the response is a direct rebuttal to a contention raised by the owner which was not in the appeal filed by the owner.

(7) Every decision filed by the Board shall be maintained by the Board for 3 years and shall be made available for examination and photocopying by any requestor. All costs associated with photocopying shall be paid for by the requestor. Nothing in this subsection shall affect the confidentiality of information as provided in § 47-821(d)(2).

(8) The Board shall notify the Mayor of any decision on an appeal from a proposed assessed value, classification, or determination of vacancy at the same time the Board notifies the owner.

(f-2) Repealed.

(g)(1) Pursuant to applicable provisions of law or rules adopted by the Council, or orders of the Mayor, the Board shall attempt to assure that all real property is assessed at the estimated market value.

(2) The Board shall raise or lower the estimated market value of any real property that it finds to be more than 5% above or below the estimated market value for any assessment appealed by an owner.

(h) Repealed.

(h-1)(1) The Mayor may make an administrative or clerical correction to an assessment only for the current or immediately succeeding tax year; provided, that:

(A) The notice of correction under this paragraph shall be mailed by certified or registered mail to the owner's address of record; and

(B) The owner may petition and appeal in the same manner and to the same extent as a new owner under subsection (f-1)(1) of this section and the date of the correction shall be deemed to be the date of transfer thereunder.

(2) Notwithstanding § 47-820(a-1), the Mayor may change an assessment or real property classification which is the result of a substantial error that would cause an injustice to the owner for the immediately succeeding, current, or preceding 3 tax years.

(i) The Board shall not order an increase of the assessed value of any parcel of real property above its estimated market value or a decrease of the assessed value of any parcel of real property below its estimated market value solely on the basis of average ratio studies comparing sales and assessments, unless the studies are the primary basis for the assessment or reassessment of the concerned property in question.

(j) Repealed.

(j-1) Except as provided in § 47-830, an owner aggrieved by a proposed assessed value or classification may appeal the proposed assessed value or classification to the Superior Court of the District of Columbia in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304 before October 1 of the next succeeding tax year; provided, that (1) the owner shall have first appealed in good faith the assessed value or classification to the Board immediately preceding the appeal to the Superior Court; and (2) a new owner, who filed a petition or appeal under subsection (f-1)(1)(C)(iii) or (iv) of this section, respectively, may, before October 1 of the next 2 succeeding tax years, appeal the proposed assessed value or classification in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304.

(j-2) If an owner's second-half installment payment is placed on extended billing under § 47-811(b) to a date after September 15, the owner shall have 15 days from the payment due date to appeal to the Superior Court of the District of Columbia the proposed assessed value or classification in the same manner, to the same extent, and subject to the same limitations and requirements (except the filing deadline as provided in this subsection) as provided in subsection (j-1) of this section.

(k) Repealed.

(k-1) Notwithstanding the definition of owner and taxpayer in § 47-802(5) to include persons other than the owner of record of real property, the owner of record of real property shall retain the right to appeal an assessment under this section.

(l)(1) By October 1st, following the end of each tax year, the Board shall present to the Council and to the Mayor an annual report on its operations for the preceding tax year. The report shall include, but not be limited to, the following:

(A) The total number of appeals heard and decided by the Board;

(B) A breakdown of appeals decided by class of property as those classes are defined in § 47-813, stating the following for each class:

(i) The total number of assessments sustained;

(ii) The total number of assessments increased;

(iii) The total number of assessments decreased;

(iv) The percentage of the increased, decreased, and sustained assessments;

(v) The gain and loss in assessed value;

(vi) The total revenue gain to the District as a result of the increases by the tax year;

(vii) The total revenue loss to the District as a result of decreases by the tax year; and

(viii) The total net revenue impact on the District as a result of the Board's decisions;

(C) An analysis of the Board's operations for the year, including the identification of any problems and recommendations for dealing with the problems; and

(D) A listing, for each Board member, of the total number of appeals heard and decided, the number of hours worked, and the total amount of compensation paid.

(2) The District of Columbia Auditor shall perform a management audit of the activities of the Board at least once every 3 fiscal years (or sooner as considered appropriate by the Auditor) or upon request of a Councilmember, and report the findings to the Council.

(3) The Board shall establish a program during which all new Board members receive training in the various aspects of property valuation for all classes of property, as well as orientation on Board rules and regulations.

(m)(1) By February 1 of each year, all pending real property assessment appeals cases filed in the prior calendar year shall be finalized by the Board.

(2) After the completion of the hearing, the Board shall have 30 days to finalize a residential real property case and 80 days to finalize a commercial case real property case.

(Sept. 3, 1974, Pub. L. 93-407, title IV, § 426a, as added Mar. 17, 1993, D.C. Law 9-241, § 2(e), 40 DCR 629; Sept. 30, 1993, D.C. Law 10-25, § 103, 40 DCR 5489; Mar. 23, 1994, D.C. Law 10-98, § 2, 41 DCR 531; June 14, 1994, D.C. Law 10-127, § 5(f), 41 DCR 2050; May 16, 1995, D.C. Law 10-255, § 42, 41 DCR 5193; Mar. 29, 1996, D.C. Law 11-109, § 2, 43 DCR 526; Apr. 18, 1996, D.C. Law 11-110, § 53, 43 DCR 530; Apr. 9, 1997, D.C. Law 11-194, § 2, 43 DCR 4557; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575 1575; May 22, 1997, D.C. Law 11-269, §§ 2(a), (b), 43 DCR 6868; Oct. 23, 1997, D.C. Law 12-40, § 101(e), 44 DCR 4859; Mar. 7, 2000, D.C. Law 13-55, § 2, 46 DCR 8868; Oct. 19, 2000, D.C. Law 13-172, § 2405, 47 DCR 6308; June 9, 2001, D.C. Law 13-305, § 502(r), 48 DCR 334; June 19, 2001, D.C. Law 13-313, § 16(a), 48 DCR 1873; Oct. 3, 2001, D.C. Law 14-28, § 2002(f), 48 DCR 6981; Oct. 26, 2001, D.C. Law 14-42, § 10(d), 48 DCR 7612; Apr. 4, 2003, D.C. Law 14-282, § 11(h), 50 DCR 896; June 5, 2003, D.C. Law 14-307, § 1303(c), 49 DCR 11664; Mar. 13, 2004, D.C. Law 15-105, § 26(c)(3), 51 DCR 881; Dec. 7, 2004, D.C. Law 15-205, § 1162(a), 51 DCR 8441; Apr. 13, 2005, D.C. Law 15-354, § 73(b)(3), 52 DCR 2638; Sept. 19, 2006, D.C. Law 16-159, § 2(b), 53 DCR 5385; Aug. 15, 2008, D.C. Law 17-216, § 4(c), 55 DCR 7500; Aug. 16, 2008, D.C. Law 17-219, § 7015, 55 DCR 7598; Mar. 25, 2009, D.C. Law 17-353, § 121, 56 DCR 1117; Sept. 26, 2012, D.C. Law 19-171, § 114(a), 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-825.1.

Effect of Amendments

D.C. Law 13-172 rewrote subsec. (l)(2) which formerly provided: "The District of Columbia Auditor shall perform an annual management audit on the activities of the Board for the previous appeal season and report the findings to the Council by January 1st."

D.C. Law 13-55 rewrote subsec. (a)(1)(A) in order to simplify the requirements for the Board of Real Property Assessments and Appeals membership.

D.C. Law 13-305 amended the section heading without change; repealed subsec. (f); rewrote subsec. (f-1); in subsec. (g)(2), substituted "an owner" for "a taxpayer"; rewrote subsecs. (h-1) and (j-1); and added subsecs. (j-2) and (k-1).

Prior to amendment, subsecs. (f), (f-1), (h-1), and (j-1) read:

"(f)(1) On or before April 30th of each year, any owner of real property, or owner's representative, may file with the Board an appeal of the amount of the owner's assessment for the upcoming tax year on a form prescribed by the Board. The form shall state clearly that all information and evidence in support of the appeal must be filed with the appeal form and shall include a statement that the owner, or owner's representative, is entitled to view, pursuant to paragraph (3) of this subsection, any response to the appeal filed by the Mayor or Assessor. All information in support of the petition shall be submitted at the time the appeal is filed except that the petitioner shall have the right to rebut any evidence submitted by the Mayor or Assessor in response to the appeal, and except that the Board may request additional information it deems necessary.

"(2) The Board shall have the authority to establish the assessed value of residential real property, without a hearing, when the Mayor and the real property owner, or owner's representative, agree upon the assessed value of the residential real property.

"(3) The real property owner, or the owner's representative, is entitled to view any response by the Mayor to an appeal filed by the owner or owner's representative. The Mayor shall make the response available for viewing at a reasonable time upon the request of the real property owner or owner's representative. However, in no event shall the response be made available less than 5 days prior to the scheduled hearing.

"(4) Every decision filed by the Board shall be maintained by the Board for 2 years and shall be made available for examination and photocopying at cost to any requestor. Nothing in this subsection shall affect the confidentiality of information as provided in § 47-821(d)(2)."

"(f-1) Beginning with real property assessments for Tax Year 1999 and for each tax year thereafter:

"(1) A real property owner, may petition for an administrative review of the owner's proposed real property assessment, equalization, valuation, or classification on or before April 1 following the date of the notice of proposed assessment. The petition for an administrative review shall be filed, in writing, on a form and in a manner as the Mayor may prescribe.

"(A) The Mayor shall have the authority to change any assessment or classification in accordance with a final determination made on a petition for administrative review.

"(B) If the property is transferred to a new owner at a time that prevents the new owner from receiving a notice of proposed assessment on or before March 1, the new owner may petition for an administrative review of the assessment, equalization, valuation, or classification of the newly acquired property within 60 days from the date of transfer of the property. However, no petition for an administrative review may be filed after the July 1 that immediately precedes the tax year in which the assessment shall be in effect.

"(2) If a real property owner is aggrieved by a final determination made pursuant to paragraph (1) of this subsection, the real property owner may file an appeal from the assessment, equalization, valuation, or classification with the Board. The appeal shall be filed within 30 days from the date of a notice of final determination on the petition for an administrative review. If a notice of final determination is not provided to the owner on or before August 1, the property owner may appeal the assessment, equalization, valuation, or classification with the Board on or before September 30.

"(3)(A) A petition for an administrative review shall be a prerequisite for filing an appeal from an assessment, equalization, valuation, or classification with the Board.

"(B) However, no petition for an administrative review shall be required before a real property owner may appeal an assessment, equalization, valuation, or classification to the Board if the property is transferred at a time that prevents the new owner from petitioning for an administrative review of the assessment, equalization, valuation, or classification on or before July 1. In this case, the new owner may appeal the assessment, equalization, valuation, or classification to the Board on or before September 30.

"(4) An appeal shall be filed on a form prescribed by the Board. The form shall state clearly that all information and evidence in support of the appeal must be filed with the appeal form and that the owner is entitled to obtain, pursuant to paragraph (6) of this subsection, any response to the appeal filed by the Mayor. All information in support of the petition shall be submitted at the time the appeal is filed except that the petitioner shall have the right to rebut any evidence submitted by the Mayor in response to the appeal and the Board may request additional information it deems necessary.

"(5) The Board shall have the authority to establish the assessed value of residential real property without a hearing when the Mayor and the real property owner agree upon the assessed value of the residential real property.

"(6) The real property owner is entitled to obtain any response made by the Mayor to an appeal filed by the owner with the Board. The Mayor shall make the response available at a reasonable time upon the request of the real property owner and no less than 5 business days prior to a scheduled hearing. At least 15 business days prior to the scheduled hearing, the Board shall provide the Mayor with a copy of the appeal.

"(7) Every decision filed by the Board shall be maintained by the Board for 3 years and shall be made available for examination and photocopying by any requestor. All costs associated with photocopying shall be paid for by the requestor. Nothing in this subsection shall affect the confidentiality of information as provided in § 47-821(d)(2).

"(8) The Board shall notify the Mayor of any decision on an appeal from an assessment, equalization, valuation, or classification at the same time it notifies the property owner."

"(h-1)(1) Effective October 1, 1998, the Mayor shall estimate the assessment roll in the District of Columbia. The estimate of the assessment roll shall be submitted to the Council of the District of Columbia by the Mayor on the same date the proposed real property tax rates are published.

"(2) The Mayor may make an administrative or clerical correction to any assessment or correct any real property classification only for the current or immediately forthcoming tax year."

"(j-1) Beginning with real property assessments for Tax Year 1999 and for each tax year thereafter, except as provided in § 47-3305, within 6 months after March 30th following the calendar year in which a real property assessment, equalization, valuation, or classification was made, any taxpayer aggrieved by a real property assessment, equalization, valuation, or classification may appeal the real property assessment, equalization, valuation, or classification in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304, provided that, the taxpayer shall have first appealed the assessment, equalization, valuation, or classification to the Board as provided in subsections (f-1) and (f-2) of this section."

D.C. Law 13-313 repealed subsec. (a)(4)(C) which had read:

"A Board member may continue to serve after the expiration of his or her term until a successor is appointed, but for no more than 3 months."

D.C. Law 14-28, in subsec. (f-1), added par (1A), in par. (2), substituted "October 1; provided, that if a delayed notice is issued under § 47-824(b)(4), September 2 and October 16 shall be substituted for August 2 and October 1, respectively" for "October 1", in par. (3), substituted "good faith petition" for "petition"; repealed subsec. (f-2); and in subsec. (j-1), substituted "before October 1 of the next succeeding tax year" for "before October 1 of the tax year for which the proposed assessed value or classification is in effect", substituted "(1) the owner shall have first appealed in good faith the assessed value or classification to the Board immediately preceding the appeal to the Superior Court" for "(1) the owner shall have first appealed the proposed assessed value or classification to the Board", and substituted "a good faith appeal to the Board, may, before October 1 of the next 2 succeeding tax years" for "an appeal to the Board, may, before October 1 of the next succeeding tax year in which the proposed assessed value or classification is in effect".

D.C. Law 14-42, in subsec. (f-1)(1)(C)(ii), deleted "immediately preceding" following "October 1 of the"; and in (f-1)(2), substituted "paragraph (1)(A) or (1)(B) of this subsection" for "subsection (f-1)(1)(A) or (f-1)(1)(B) of this section".

D.C. Law 14-282, in subsec. (f-1)(2), substituted "rationale for the determination, if the assessment is raised or lowered" for "rationale for the determination" and substituted "worksheets relating thereto, if required, are" for "worksheets relating thereto are".

D.C. Law 14-307, in subsec. (d)(5), substituted "Class 3 Property" for "Class 5 property"; in subsec. (e), deleted "Class 2 Property, or Class 3 Property" following "Class 1 Property", and substituted "Class 2 Property or Class 3 Property" for "that property"; in subsec. (f-1)(1)(C), made nonsubstantive changes to sub-subpars. (ii) and (iii), and added sub-subpar. (iv); in subsec. (h-1)(1), deleted "or correct a real property classification" following "assessment"; and in subsec. (j-1), substituted "or appeal under subsection (f-1)(1)(C)(iii) or (iv) of this section, respectively" for "for an administrative review under subsection (f-1)(1)(C)(iii) of this section and a good faith appeal to the Board".

D.C. Law 15-105, in par. (1)(C)(ii) of subsec. (f-1), validated a previously made correction.

D.C. Law 15-205, in sub-subpar. (iv) of subpar. (C) of par. (1) of subsec. (f-1), substituted "April 1" for "July 1" in two places.

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

D.C. Law 16-159 rewrote subsecs. (a) and (d)(1); in subsec. (d)(2), substituted "serve exclusively" for "serve"; rewrote subsecs. (f-1)((1), (2), and (6); and added subsec. (m). Prior to amendment, subsecs. (a), (d)(1), (f-1)((1), (2), and (6) read as follows:

"(a)(1) There is established a Board of Real Property Assessments and Appeals for the District of Columbia ('Board') to review real property assessment appeals. The makeup of the Board shall be as follows:

"(A) The Board shall be composed of 18 members, all of whom shall be residents of the District of Columbia ('District'). Board members shall be active members of the District of Columbia Bar with real estate experience, District certified general real estate appraisers, District licensed residential real estate

appraisers, certified public accountants, mortgage bankers, licensed District real estate brokers, or persons possessing significant real property experience.

"(B) The Mayor shall appoint the members of the Board with the advice and consent of the Council. From time to time, the Mayor shall appoint, with the advice and consent of the Council, the chairperson of the Board from among the members meeting the qualifications of subparagraph (A) of this paragraph. The member shall serve as chairperson for a term of 2 years or until the end of the member's term, whichever occurs first.

"(C) Board members shall be persons who have knowledge of the valuation of property, real estate transactions, building costs, accounting, finance, or statistics.

"(D) None of the Board members may be officers of the District government.

"(E) Repealed.

"(2)(A) A Board member shall be prohibited from representing any client or business interest before the Board for a period of 2 years after the Board member's termination or resignation from the Board. This prohibition shall also apply to any former member of the Board of Equalization and Review.

"(B) A Board member shall be prohibited from reviewing an appeal involving real property with which the Board member has had any financial dealings in the 2- year period prior to the date of the appeal. For the purposes of this subsection, the term 'financial dealings' shall include, but not be limited to, the assessment, appraisal, purchase, sale, or rental of the real property in question.

"(C) In addition to any other penalty under any other law, any violation of this paragraph shall be a misdemeanor, shall be prosecuted by the Attorney General for the District of Columbia, and shall be punishable by a fine up to \$5,000 for each occurrence.

"(3)(A) The term of each Board member shall be 5 years.

"(B) The term of office of the Board members first appointed to the Board, under the Real Property Tax Assessment Appeal Process Revision Amendment Act of 1992, shall begin on August 1, 1993. The terms of all members of the Board of Equalization and Review shall continue uninterrupted on the Board. However, each Board chairman, including the previous chairman of the Board of Equalization and Review, must be confirmed as Board chairman with the advice and consent of the Council, as provided in paragraph (1)(B) of this subsection.

"(C) No Board member may serve more than 2 consecutive terms, or more than a total of 12 years.

"(4)(A) A vacancy on the Board shall be filled in the same manner that the original appointment was made.

"(B) Any person appointed to fill a vacancy shall be appointed to serve for the remainder of the term during which the vacancy arose.

"(C) Repealed.

"(5) Board members shall receive compensation at the rate of \$35 per meeting."

"(d)(1) Each appeal to the Board shall be reviewed by a 3-member panel of the Board unless the appellant agrees to a 2-member panel."

"(1)(A) Before April 2 of the immediately preceding tax year, an owner may petition for an administrative review of the real property's in-cycle or out-of-cycle assessed value or its classification that shall be in effect for the tax year at issue and any remaining portion of the property's 3-year triennial cycle.

"(B) If the real property is transferred to a new owner between January 1 through March 1 of the immediately preceding tax year for which the proposed assessed value or classification shall be in effect, the new owner may petition for an administrative review before April 2 of the immediately preceding tax year.

"(C) If a real property is transferred to a new owner after March 1st of the immediately preceding tax year for which the proposed assessed value or classification shall be in effect, and no other petition or appeal has been filed for the real property, the new owner may before:

"(i) The 61st day after the date of transfer of the real property, file a petition for an administrative review; provided, that a petition may not be filed after July 1 of the immediately preceding tax year;

"(ii) October 1 of the tax year, file an appeal with the Board if the 60th day after the date of transfer of the real property occurs after July 1 of the immediately preceding tax year and no petition for an administrative review was filed by such July 1;

"(iii) April 2 of the tax year, file a petition for an administrative review if the 61st day after the date of transfer of the real property occurs after September 30 of the immediately preceding tax year and no appeal to the Board was filed by such September 30; or

"(iv) October 16 of the next succeeding tax year, file an appeal with the Board if the 60th day after the date of transfer of the real property occurs after April 1 of the tax year and no petition for an administrative review was filed by such April 1.

"(D) The Mayor shall have authority to change a proposed assessed value or classification in accordance with a final determination made on a petition for administrative review.

"(E) A final determination or Board decision shall pertain to the value or classification of a real property for the tax year at issue and any remaining portion of the property's 3-year triennial cycle.

"(F) A petition for an administrative review under this paragraph shall be filed on a form and in the manner prescribed by the Mayor."

"(2) If an owner is aggrieved by a notice of final determination on a petition for administrative review, the owner may file an appeal from the proposed assessed value or classification with the Board within 30 days from the date of the notice of final determination. All notices of final determination shall be accompanied by the assessor's worksheets indicating the rationale for the determination, if the assessment is raised or lowered. If a notice of final determination on a petition for an administrative review brought under paragraph (1)(A) or (1)(B) of this subsection and the assessor's worksheets relating thereto, if required, are not sent to the owner before August 2, the owner may appeal the proposed assessed value or classification to the Board before October 1; provided, that if a delayed notice is issued under § 47-824(b)(4), September 2 and October 16 shall be substituted for August 2 and October 1, respectively."

"(6) The real property owner is entitled to obtain any response made by the Mayor to an appeal filed by the owner with the Board. The Mayor shall make the response available at a reasonable time upon the request of the real property owner and no less than 5 business days prior to a scheduled hearing. At least 15 business days prior to the scheduled hearing, the Board shall provide the Mayor with a copy of the appeal."

D.C. Law 17-216, in subsec. (f-1), added par. (2A), substituted "Board and a petition to the Mayor for reconsideration of the designation of their building as vacant shall be a prerequisite for filing an appeal with the Board pursuant to § 42.3131.15" for "Board" in par. (3), and substituted "value, classification, or determination of vacancy" for "value or classification" in par. (8).

D.C. Law 17-219, in subsec. (a)(5), substituted "\$50 per hour" for "\$35 per meeting".

D.C. Law 17-353, in subsec. (a)(1)(D), substituted "this subparagraph" for "this subchapter".

D.C. Law 19-171, in subsec. (f-1)(3), validated a previously made technical correction.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 103 of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

For temporary (225 day) addition of § 3a to D.C. Law 11-269, see § 2 of Assessments Initiative Procedures Temporary Amendment Act of 1997 (D.C. Law 12-11, September 5, 1997, law notification 44 DCR 5453).

For temporary (225 day) addition of § 3a to D.C. Law 11-269, see § 2(a) of Real Property Tax Rate and Assessment Initiative Temporary Amendment Act of 1998 (D.C. Law 12-123, June 11, 1998, law notification 45 DCR 6289).

For temporary (225 day) amendment of section, see § 2 of Real Property Tax Appeal Filing Deadline Extension Temporary Act of 1999 (D.C. Law 13-66, May 31, 2000, law notification 46 DCR 2514).

For temporary (225 day) amendment of section, see § 2(a) of Real Property Equitable Tax Relief Temporary Act of 1999 (D.C. Law 13-196, October 21, 2000, law notification 47 DCR 8986).

For temporary (225 day) amendment of section, see § 2(o) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

For temporary (225 day) amendment of section, see § 2(f) of Real Property Tax Assessment Transition Temporary Act of 2001 (D.C. Law 14-23, September 6, 2001, law notification 48 DCR 9093).

For temporary (225 day) amendment of section, see § 12(i) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(i) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

For temporary (225 day) amendment of section, see § 2(a) of Owner-Occupant Residential Tax Credit and Homestead Deductions Temporary Act of 2004 (D.C. Law 15-159, May 18, 2004, law notification 51 DCR 5699).

Section 2 of D.C. Law 16-17, in subsec. (a), substituted "3" for "2" in par. (1)(B), inserted "For the purposes of this subparagraph, officers means employees of the District of Columbia." in par. (1)(D), rewrote par. (2)(A), substituted "Office of the Attorney General" for "Corporation Counsel" in par. (2)(C), rewrote pars. (3) and (4)(B); in subsec. (d)(2), inserted "exclusively" following "serve"; and, added subsec. (m). Pars. (a)(2)(A), (a)(3), and (a)(4)(B) and subsec. (m) read as follows:

"(A) A Board member shall be prohibited from representing any client or business interest before the Board for a period of 2 years after the Board member's termination or resignation from the Board."

"(3)(A) The term of each Board member appointed prior to April 1, 2006 shall be 5 years.

"(B) The term of each Board member appointed after March 31, 2006 shall be 3 years."

"(B) Any person appointed to fill a vacancy shall be appointed to serve for the remainder of the term during which the vacancy arose."

"(m)(1) By February 1 of each year all pending real property assessment appeals cases shall be finalized by the Board.

"(2) The Board members shall have 30 days to finalize a residential case and 80 days to finalize a commercial case upon the completion of the hearing.

"(3) If the Board fails to comply with the requirements of this subsection, the petitioner shall still be entitled to a hearing or having a decision rendered on their case, and in no way will the petitioner's right to an appeal before the Board shall not be affected."

Section 4(b) of D.C. Law 16-17 provides that the act shall expire after 225 days of its having taken effect.

Section 4(b) of D.C. Law 16-259, in subsec. (f-1), in par. (3), substituted "Board and a petition to the Mayor for reconsideration of the designation of their building as vacant shall be a prerequisite for filing an appeal with the Board pursuant to § 42-3131.15" for "Board", in par. (8), substituted "value, classification or determination of vacancy" for "value or classification", and added par. (2A) to read as follows:

"(2A) If an owner is aggrieved by a notice of final determination issued pursuant to § 42-3131.15 or a notice of final determination issued under § 47-813(d-1)(3A), the owner may file an appeal on the determination of vacancy with the Board within 45 days from the date of such notice. The Board shall render a decision on the appeal within 120 days of filing."

Section 7(b) of D.C. Law 16-259 provides that the act shall expire after 225 days of its having taken effect.

Section 4(b) of D.C. Law 17-102, in subsec. (f-1), in par. (3), substituted "Board and a petition to the Mayor for reconsideration of the designation of their building as vacant shall be a prerequisite for filing an appeal with the Board pursuant to § 42-3131.15" for "Board", in par. (8), substituted "value, classification, or determination of vacancy" for "value or classification", and added par. (2A) to read as follows:

"(2A) If an owner is aggrieved by a notice of final determination issued pursuant to § 42-3131.15 or a notice of final determination issued under § 47-813(d-1)(3A), the owner may file an appeal on the determination of vacancy with the Board within 45 days from the date of such notice. The Board shall render a decision on the appeal within 120 days of filing."

Section 7(b) of D.C. Law 17-102 provides that the act shall expire after 225 days of its having taken effect.

Section 4 of D.C. Law 19-75, in subsec. (f-1)(6)(A), substituted "For residential cases, at least 10 days prior to the hearing, and for commercial cases, at least 20 days prior to the hearing," for "At least 20 business days prior to the hearing,".

Section 8(b) of D.C. Law 19-75 provides that the act shall expire after 225 days of its having taken effect.

Temporary Addition of Section

Section 2 of D.C. Law 19-9 added a section to D.C. Law 18-363 to read as follows:

"Sec. 3a. Applicability.

"Sections 2 and 3 shall apply as of October 1, 2011."

Section 4(b) of D.C. Law 19-9 provides that the act shall expire after 225 days of its having taken effect.

Section 2 of D.C. Law 19-75 added a section to D.C. Law 18-363 to read as follows:

"Sec. 3a. Applicability; transition.

"(a) Sections 2 and 3 shall apply upon Council approval and appointment by the Mayor of a full-time Chairperson and a full-time Vice Chairperson to the Real Property Tax Appeals Commission for the District of Columbia.

"(b) Notwithstanding subsection (a) of this section, the Mayor shall appoint the members of the Real Property Tax Appeals Commission for the District of Columbia with the advice and consent of the Council in accordance with the provisions of section 2(b)(3)."

Section 8(b) of D.C. Law 19-75 provides that the act shall expire after 225 days of its having taken effect.

Temporary Repeal of Section

Section 6 of D.C. Law 19-75 repealed D.C. Law 19-9.

Emergency Act Amendments

For temporary amendment of section, see § 2 of the District of Columbia Board of Real Property Assessments and Appeals Membership Simplification Emergency Amendment Act of 1996 (D.C. Act 11-207, February 13, 1996, 43 DCR 792).

For temporary addition of a § 3a to D.C. Law 11-269 regarding the application of that law, see § 2 of the Assessments Initiative Procedures Emergency Amendment Act of 1997 (D.C. Act 12-68, May 1, 1997, 44 DCR 2864) and § 2 of the Assessments Initiative Procedures Congressional Review Emergency Amendment

Act of 1997 (D.C. Act 12-134, August 1, 1997, 44 DCR 4664).

For temporary amendment of § 3a to D.C. Law 11-269 regarding the application of that law, as added by D.C. Law 12-11, 44 DCR 3614, see § 3 of the Real Property Tax Rates and Assessment Initiative Emergency Amendment Act of 1998 (D.C. Act 12-299, March 4, 1998, 45 DCR 1780).

For temporary (90-day) amendment of section, see § 2 of the Real Property Tax Appeal Filing Deadline Extension Emergency Act of 1999 (D.C. Act 13-142, September 30, 1999, 46 DCR 9900).

For temporary (90-day) amendment of section, see § 2405 of the Fiscal Year 2001 Budget Support Emergency Act of 2000 (D.C. Act 13-376, July 24, 2000, 47 DCR 6574).

For temporary (90-day) amendment of section, see § 2(a) of the Real Property Equitable Tax Relief Emergency Act of 2000 (D.C. Act 13-380, July 24, 2000, 47 DCR 6691).

For temporary (90 day) amendment of section, see § 2405 of the Fiscal Year 2001 Budget Support Congressional Review Emergency Act of 2000 (D.C. Act 13-438, October 20, 2000, 47 DCR 8740).

For temporary (90 day) amendment of section, see § 2(r)(2) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see §§ 2(f), 3 of Real Property Tax Assessment Transition Emergency Act of 2001 (D.C. Act 14-44, April 18, 2001, 48 DCR 3844).

For temporary (90 day) amendment of section, see § 10(d) of Technical Amendments Emergency Act of 2001 (D.C. Act 14-108, August 3, 2001, 48 DCR 7622).

For temporary (90 day) amendment of section, see §§ 2(f), 3 of Real Property Tax Assessment Transition Congressional Review Emergency Act of 2001 (D.C. Act 14-116, August 3, 2001, 48 DCR 7659).

For temporary (90 day) amendment of section, see §§ 1303(c) and 1304 of Fiscal Year 2003 Budget Support Amendment Emergency Act of 2002 (D.C. Act 14-544, December 4, 2002, 49 DCR 11700).

For temporary (90 day) amendment of section, see §§ 1303(c) and 1304 of the Fiscal Year 2003 Budget Support Amendment Congressional Review Emergency Act of 2003 (D.C. Act 15-27, February 24, 2003, 50 DCR 2151).

For temporary (90 day) amendment of section, see § 12(i) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 12(i) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(i) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

For temporary (90 day) amendment of section, see §§ 1303(c) and 1304 of Fiscal Year 2003 Budget Support Amendment Second Congressional Review Emergency Act of 2003 (D.C. Act 15-103, June 20, 2003, 50 DCR 5499).

For temporary (90 day) amendment of section, see § 2(a) of Owner-Occupant Residential Tax Credit and Homestead Deduction Clarification Emergency Act of 2004 (D.C. Act 15-374, February 24, 2004, 51 DCR 2618).

For temporary (90 day) amendment of section, see § 1162(a) of Fiscal Year 2005 Budget Support Emergency Act of 2004 (D.C. Act 15-486, August 2, 2004, 51 DCR 8236).

For temporary (90 day) amendment of section, see § 1162(a) of Fiscal Year 2005 Budget Support Congressional Review Emergency Act of 2004 (D.C. Act 15-594, October 26, 2004, 51 DCR 11725).

For temporary (90 day) amendment of section, see § 2 of Board of Real Property Assessments and Appeals Reform Emergency Act of 2005 (D.C. Act 16-87, May 18, 2005, 52 DCR 5267).

For temporary (90 day) amendment of section, see § 2 of Board of Real Property Assessments and Appeals Reform Congressional Review Emergency Act of 2005 (D.C. Act 16-145, July 26, 2005, 52 DCR 7183).

For temporary (90 day) amendment of section, see § 4(b) of Nuisance Properties Abatement Reform and Real Property Classification Emergency Amendment Act of 2006 (D.C. Act 16-586, December 28, 2006, 54 DCR 353).

For temporary (90 day) amendment of section, see § 4(b) of Nuisance Properties Abatement Reform and Real Property Classification Emergency Amendment Act of 2007 (D.C. Act 17-173, November 2, 2007, 54 DCR 11204).

For temporary (90 day) amendment of section, see § 4(b) of Nuisance Properties Abatement Reform and Real Property Classification Congressional Review Emergency Act of 2008 (D.C. Act 17-436, July 16, 2008, 55 DCR 8272).

For temporary (90 day) addition of § 3a of D.C. Law 18-363, see § 2 of Real Property Tax Appeals Commission Establishment Emergency Amendment Act of 2011 (D.C. Act 19-33, March 15, 2011, 58 DCR 2608).

For temporary (90 day) addition of § 3a of D.C. Law 18-363, see § 2 of Real Property Tax Appeals Commission Establishment Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-76, June 23, 2011, 58 DCR 5377).

For temporary (90 day) amendment of section, see § 2 of Real Property Tax Appeals Commission Establishment Emergency Act of 2011 (D.C. Act 19-146, August 9, 2011, 58 DCR 6826).

For temporary (90 day) addition of section 3a of D.C. Law 18-363, see § 2 of Real Property Tax Appeals Commission Establishment Clarification Emergency Amendment Act of 2011 (D.C. Act 19-169, October 11, 2011, 58 DCR 8905).

For temporary (90 day) amendment of section, see § 4 of Real Property Tax Appeals Commission Establishment Clarification Emergency Amendment Act of 2011 (D.C. Act 19-169, October 11, 2011, 58 DCR 8905).

For temporary (90 day) addition of section 3a of D.C. Law 18-363, see § 2 of Real Property Tax Appeals Commission Establishment Clarification Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-256, December 21, 2011, 58 DCR 11219).

For temporary (90 day) addition of section 3a of D.C. Law 18-363, see § 4 of Real Property Tax Appeals Commission Establishment Clarification Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-256, December 21, 2011, 58 DCR 11219).

For temporary (90 day) repeal of D.C. Law 19-9, see § 6 of Real Property Tax Appeals Commission Establishment Clarification Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-256, December 21, 2011, 58 DCR 11219).

Legislative History of Laws

Law 9-241, the "Real Property Tax Assessment Appeal Process Revision Amendment Act of 1992," was introduced in Council and assigned Bill No. 9-199, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 1, 1992, and December 15, 1992, respectively. Signed by the Mayor on January 5, 1993, it was assigned Act No. 9-375 and transmitted to both Houses of Congress for its review. D.C. Law 9-241 became effective on March 17, 1993.

For legislative history of D.C. Law 10-25, see Historical and Statutory Notes following § 47-802.

Law 10-98, the "Board of Real Property Assessments and Appeals Amendment Act of 1994," was introduced in Council and assigned Bill No. 10-475, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 7, 1993, and January 4, 1994, respectively. Signed by the Mayor on January 25, 1994, it was assigned Act No. 10-182 and transmitted to both Houses of Congress for its review. D.C. Law 10-98 became effective on March 23, 1994.

For legislative history of D.C. Law 10-127, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 10-255, see Historical and Statutory Notes following § 47-818.01.

Law 11-109, the "BRPAA Membership Simplification Act," was introduced in Council and assigned Bill No. 11-470, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 5, 1995, and January 4, 1996, respectively. Signed by the Mayor on January 26, 1996, it was assigned Act No. 11-197 and transmitted to both Houses of Congress for its review. D.C. Law 11-109 became effective on March 29, 1996.

Law 11-110, the "Technical Amendments Act of 1996," was introduced in Council and assigned Bill No. 11-485, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 5, 1995, and January 4, 1996, respectively. Signed by the Mayor on January 26, 1996, it was assigned Act No. 11-199 and transmitted to both Houses of Congress for its review. D.C. Law 11-110 became effective on April 18, 1996.

Law 11-194, the "Board of Real Property Assessments and Appeals Membership Qualification Act of 1996," was introduced in Council and assigned Bill No. 11-577, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 19, 1996, and July 3, 1996, respectively. Signed by the Mayor on July 26, 1996, it was assigned Act No. 11-354 and transmitted to both Houses of Congress for its review. D.C. Law 11-194 became effective on April 9, 1997.

Law 11-269 was submitted to the electors of the District of Columbia as Initiative No. 51. D.C. Law 11-269 (Act 11-458) became law on May 22, 1997.

For legislative history of D.C. Law 12-40, see Historical and Statutory Notes following § 47-802.

Law 13-55, the "District of Columbia Board of Real Property Assessments and Appeals Membership Simplification Act of 1999," was introduced in Council and assigned Bill No. 13-140, which was referred to the Committee on Local and Regional Affairs. The Bill was adopted on first and second readings on July 6, 1999, and September 21, 1999, respectively. Signed by the Mayor on October 8, 1999, it was assigned Act No. 13-154 and transmitted to both Houses of Congress for its review. D.C. Law 13-55 became effective on March 7, 2000.

Law 13-172, the "Fiscal Year 2001 Budget Support Act of 2000," was introduced in Council and assigned Bill

No. 13-679, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on May 15, 2000, and June 6, 2000, respectively. Signed by the Mayor on June 26, 2000, it was assigned Act No. 13-175 and transmitted to both Houses of Congress for its review. D.C. Law 13-172 became effective on October 19, 2000.

For Law 13-305, see notes following § 47-405.

Law 13-313, the "Technical Amendment Act of 2000", was introduced in Council and assigned Bill No. 13-879, which was referred to the Committee on the Whole. The Bill was adopted on first and second readings on December 5, 2000, and December 19, 2000, respectively. Signed by the Mayor on January 19, 2001, it was assigned Act No. 13-574 and transmitted to both Houses of Congress for its review. D.C. Law 13-313 became effective on June 19, 2001.

For Law 14-28, see notes following § 47-387.51.

For Law 14-42, see notes following § 47-802.

For Law 14-282, see notes following § 47-405.

For Law 14-307, see notes following § 47-368.01.

For Law 15-105, see notes following § 47-340.22.

For Law 15-205, see notes following § 47-308.01.

For Law 15-354, see notes following § 47-340.03.

Law 16-17, the "Board of Real Property Assessments and Appeals Reform Temporary Act of 2005", was introduced in Council and assigned Bill No. 16-268, and was retained by Council. The Bill was adopted on first and second readings on May 3, 2005, and June 7, 2005, respectively. Signed by the Mayor on June 21, 2005, it was assigned Act No. 16-101 and transmitted to both Houses of Congress for its review. D.C. Law 16-17 became effective on September 14, 2005.

For Law 16-159, see notes following § 47-824.

For Law 17-216, see notes following § 47-812.

For Law 17-219, see notes following § 47-318.05a.

For Law 17-353, see notes following § 47-308.

For history of Law 19-171, see notes under § 47-369.01.

References in Text

The "Real Property Tax Assessment Appeal Process Revision Amendment Act of 1992," referred to in (a)(3)(B), is D.C. Law 9-241.

Miscellaneous Notes

Mayor authorized to issue rules: Section 7 of D.C. Law 9-241 provided that the Mayor shall issue rules necessary to implement the provisions of the act pursuant to subchapter I of Chapter 5 of Title 2.

Application of Law 11-269: Section 3a of D.C. Law 11-269, as added by § 3 of D.C. Law 12-122, provided that the provisions of the act shall apply to appeals from real property assessments for real property tax year 2000 and for each real property tax year thereafter.

Severability of D.C. Law 11-269: Section 3 of D.C. Law 11-269 provided that "If any provision of this act or the application thereof to any person or circumstances is held invalid, the invalidity does not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are severable."

Expiration of title I of D.C. Law 12-40: Section 105(b) of D.C. Law 12-40 provided that title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

Application of §§ 101(e)(3), 101(e)(5), and 101(e)(7) of D.C. Law 12-40: Section 102 of D.C. Law 12-40, as amended by § 54 of D.C. Law 12-264, provided that §§ 101(e)(3), 101(e)(5), and 101(e)(7) shall apply as of Sept. 30, 1998. Sections 101(e)(3), 101(e)(5), and 101(e)(7) repealed (h), (j), and (k), respectively.

Mayor authorized to issue rules: Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process: Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Review of title I provisions after 3 years: Section 105(a) of title I of D.C. Law 12-40 provided that after 3 years, the Committee on Finance and Revenue shall review the provisions of this title and make recommendations for their continuance, amendment, or termination.

Expiration and review of title I of D.C. Law 12-40: Section 2003 of D.C. Law 14-28 repealed the expiration provision of section 105(b) and the review provision of section 105(a) of D.C. Law 12-40.

Application of Law 14-307: Section 1304 of D.C. Law 14-307 provides: "Sections 1302 and 1303 shall apply as of October 1, 2002."

Short title of subtitle O of title I of Law 15-205: Section 1161 of D.C. Law 15-205 provided that subtitle O of title I of the act may be cited as the Owner-Occupant Residential Tax Credit and Homestead Deduction Clarification Act of 2004.

Applicability of D.C. Law 16-159, § 2(b)(1)(E): Section 4 of D.C. Law 16-159 provides that section 2(b)(1)(E) shall apply as of October 1, 2006.

Section 5(a) of D.C. Law 17-216 provides that sections 2, 3, and 4(b) and (c) shall apply to real property tax years beginning after September 30, 2006.

Short title: Section 7014 of D.C. Law 17-219 provided that subtitle G of title VII of the act may be cited as the "Board of Real Property Assessments and Appeals Compensation Act of 2008".

Section 7016 of D.C. Law 17-219 provides that this subtitle shall apply as of October 1, 2007.

Law 18-363 repealed this section effective April 8, 2011, however, Act 19-33 delayed its repeal until October 1, 2011.

Section 4 of D.C. Law 19-155 added a section to D.C. Law 18-363 to read as follows:

"Sec. 3a. Applicability; transition.

"(a) Sections 2 and 3 shall apply upon Council approval and appointment by the Mayor of a full-time Chairperson and a full-time Vice Chairperson to the Real Property Tax Appeals Commission for the District of Columbia.

"(b) Notwithstanding subsection (a) of this section, the Mayor shall appoint the members of the Real Property Tax Appeals Commission for the District of Columbia with the advice and consent of the Council in accordance with the provisions of section 2(b)(3))."

§ 47-825.01A. REAL PROPERTY TAX APPEALS COMMISSION.

(a)(1)(A) There is established the Real Property Tax Appeals Commission for the District of Columbia ("Commission") to review real property assessments and classifications and to hear other appeals. The Commission shall have jurisdiction over any appeal timely filed with the Board of Real Property Assessments and Appeals in accordance with the provisions of § 47-825.01(f-1).

(B) The Commission shall be comprised of

- (i) A full-time Chairperson;
- (ii) A full-time Vice Chairperson;
- (iii) Four full-time Commissioners; and
- (iv) Eight part-time Commissioners.

(C) The part-time members of the Commission shall be compensated on an hourly basis and shall hear cases of single-family residential property or any noncommercial real property assessed during the administrative review at \$3 million or less (or under the notice of assessment if the administrative review is unavailable); provided, that the Chairperson may assign part-time members to hear cases of other real property assessments.

(D)(i) The Chairperson of the Commission shall be a District of Columbia certified general appraiser with at least 5 years of professional experience.

(ii) The Vice-Chairperson of the Commission shall be an active member of the District of Columbia Bar with at least 5 years of real estate professional experience.

(iii) Full-time Commissioners shall have at least 5 years of professional commercial real estate experience.

(iv) All Commissioners shall be active members of the District of Columbia Bar, District certified general real estate appraisers, certified public accountants, mortgage bankers, licensed District real estate brokers, or persons possessing significant real property experience.

(E) The Commissioners shall not be elected officers of the District government.

(F)(i) The Mayor of the District of Columbia ("Mayor") shall appoint the members of the Commission with the advice and consent of the Council.

(ii) The Mayor shall transmit to the Council, for a 90-day period of review, excluding days of Council recess, nominations to the Commission. If the Council does not approve, by resolution,

within the 90-day period a nomination to the Commission, the nomination shall be deemed disapproved.

(G) The Mayor shall not remove a Commissioner except for cause. A Commissioner's unexcused failure to meet annual performance measures in any 2 years within a 3-year period shall be among the grounds constituting cause for removal.

(H)(i) At least 6 months before the expiration of any term, a Commissioner seeking reappointment to a new term shall file a statement with the Mayor and the Chairperson, or the Vice-Chairperson in the case of the Chairperson seeking reappointment, specifying that he or she requests reappointment to a new term ("reappointment statement").

(ii) For a Commissioner who timely files a reappointment statement, the Chairperson shall prepare a record of the Commissioner's tenure with regard to the Commissioner's competency and quality of performance over the period of his or her term of service ("performance record"). The Vice-Chairperson shall prepare the performance record of the Chairperson when he or she is seeking reappointment and has timely filed a reappointment statement in accordance with sub-subparagraph (i) of this subparagraph.

(iii) At a minimum, the performance record shall contain, for the immediate prior term:

(I) All the decisions authored by the Commissioner or to which he or she was a signatory;

(II) Data on how the Commissioner met applicable objective performance measures;

(III) The recommendation of the Chairperson or Vice-Chairperson, whichever is applicable, as to whether the reappointment should be made; and

(IV) Any other information requested by the Mayor.

(iv) The Chairperson or the Vice-Chairperson, whichever is applicable, shall submit the performance record to the Mayor within 60 days of the filing of the reappointment statement.

(v) The Mayor shall consider all information received with regard to reappointment.

(2)(A) A Commissioner shall be prohibited from representing any client or business interest before the Commission for a period of 2 years after the Commissioner's termination or resignation from the Commission.

(B) A Commissioner shall be prohibited from reviewing an appeal involving real property with which the Commissioner has had any financial dealings in the 2-year period prior to the filing date of the appeal. For the purposes of this subsection, the term "financial dealings" shall include the assessment, appraisal, purchase, sale, or rental of the real property in question.

(C) A Commissioner shall not review an appeal for which that Commissioner has a direct or indirect interest.

(3)(A) The term of each Commissioner shall be 4 years, except as provided in subparagraph (B) of this paragraph.

(B) For the initial 12 appointments or reappointments to Commissioners for full terms beginning October 1, 2011:

(i) The first 3 non-leadership Commissioners appointed to the Commission shall be appointed for a term ending April 30, 2013.

(ii) The next 3 non-leadership Commissioners appointed to the Commission shall be appointed for a term ending April 30, 2014.

(iii) The next 2 non-leadership Commissioners and the Vice-Chairperson appointed to the Commission shall be appointed for a term ending April 30, 2015.

(iv) The final 2 non-leadership Commissioners and the Chairperson appointed to the Commission shall be appointed for a term ending April 30, 2018.

(4)(A) A vacancy on the Commission shall be filled in the same manner that the original appointment was made.

(B) Any person appointed to fill a vacancy shall be appointed to serve for the remainder of the term during which the vacancy arose.

(5) Commissioners shall be employees of the District government. The Mayor shall establish a separate salary schedule applicable to Commissioners.

(6) The Commission shall employ staff, including a general counsel, to provide legal advice and such other support as is needed for the efficient operation of the Commission.

(7) The Commission shall establish a program during which all new Commission members receive training in the various aspects of property valuation for all classes of property, and orientation on Commission rules and regulations.

(b)(1) Except as provided in subsection (c) of this section, a majority of the Commission shall constitute a

quorum for transacting business.

(2) Pursuant to subchapter I of Chapter 5 of Title 2, the Commission shall issue rules of organization and procedure which shall be consistent with all applicable provisions of subchapter I of Chapter 5 of Title 2.

(3) The Commission shall meet at least 4 times annually for administrative matters. All administrative meetings of the Commission shall be open to the public. The Commission shall publish notification of the meetings in the District of Columbia Register and shall make copies of minutes of the meetings available to the public.

(c)(1)(A) Each appeal to the Commission shall be reviewed by a panel of the Commission. The number of Commissioners on a panel shall be as follows:

(i) In the case of a single-family residential property or any noncommercial real property assessed during the administrative review at \$3 million or less (or under the notice of assessment if the administrative review is unavailable), a one-Commissioner panel shall be convened; provided, that a panel described in sub-subparagraph (ii) of this subparagraph shall be convened at the direction of the Chairperson or if both the appellant and the Office of Tax and Revenue ("OTR") request a multi-Commissioner panel.

(ii) In the case of all other real property, a 3-Commissioner panel shall be convened; provided, that a 2-Commissioner panel may be convened if the appellant and OTR agree.

(B) A stipulation signed by OTR and the owner that resolves a matter may be approved by the signature of one Commissioner.

(2) No 3 Commissioners shall serve exclusively together on the same panel for more than one tax year.

(3) Each decision of the Commission shall be in writing and shall contain a detailed statement of the basis for the decision. Each decision shall be signed by the deciding Commissioner. In the case of an appeal heard by a multi-Commissioner panel, each Commissioner who participated in the hearing and deliberations shall sign the opinion and indicate whether he or she agreed with or dissented from, the decision of the panel.

(4) The Commission shall publish on the Internet with respect to each decision of the Commission:

(A) The assessment and classification resulting from the administrative review;

(B) The assessment and classification determined by the Commission; and

(C) The names of the Commissioners of the Commission who were on the panel that established the assessment or classification, or both, indicating whether the participating Commissioner agreed with, or dissented from, the decision of the panel.

(5) Every decision filed by the Commission shall be maintained by the Commission for 3 years and shall be made available for examination and photocopying by any requestor. All costs associated with photocopying shall be paid for by the requestor. This subsection shall not affect the confidentiality of valuation records as provided in § 47-821(d)(2), tax returns, and information that is personal in nature.

(6) All meetings of the Commission, including hearings of individual appeals, shall be open to the public. All information presented at Commission meetings, including individual appeals, shall be available for public inspection. Notwithstanding the foregoing, valuation records protected under § 47-821(d), tax returns, and information that is personal in nature shall not be available for public inspection and discussion of same during a hearing shall be *in camera*.

(7) By appealing to the Commission, a real property owner consents to OTR disclosing during the course of the owner's appeal any tax information that the owner has provided to OTR under this title or included on the owner's Real Property Recordation and Transfer Tax Form filed with OTR pursuant to Chapter 11 of Title 22.

(8) Any appraisal submitted to the Commission by the owner or OTR shall be subject to full disclosure to the Commission, the owner, and OTR. Information provided under this subparagraph shall be subject to the nondisclosure of valuation records provided in § 47-821(d)(2).

(d) A petition to the Office of Tax and Revenue for an administrative review shall proceed as follows:

(1) On or before April 1 of the immediately preceding tax year, an owner may petition OTR for an administrative review of the real property's assessed value or its classification that shall be in effect for the tax year at issue.

(2) If real property is transferred to a new owner during the tax year immediately preceding the tax year for which the proposed assessed value or classification shall be in effect, the new owner may petition OTR for an administrative review of the assessed value or classification that shall be in effect for the tax year by the later of April 1 of the immediately preceding tax year or within 45 days after the date of transfer to the new owner that occurred during the immediately preceding tax year; provided, that no other petition or appeal of the proposed assessed value or classification for the tax year shall have been filed for the real property.

(3) OTR may change a proposed assessed value or classification in accordance with a final determination made on a petition for administrative review.

(4) A final determination by OTR shall pertain to the value or classification of the real property for the tax year at issue.

(5) A petition for an administrative review under this paragraph shall:

(A) Be filed on a form and in the manner prescribed by OTR; and

(B) Contain all documents as required under this section and as prescribed by OTR.

(e) An appeal to the Commission shall proceed as follows:

(1)(A) If an owner is aggrieved by a notice of final determination on a petition for administrative review, the owner may file an appeal from the proposed assessed value or classification with the Commission within 45 days after the date of the notice of final determination. An owner may supplement the original filing if new information has become available that was not available prior to the filing deadline by delivering a copy of the supplemental filing to the Commission and OTR no later than 20 days after the filing of the appeal; provided, that a hearing shall not occur within 20 days from the date of the delivery of the supplemental filing. All notices of final determination shall be accompanied by the assessor's worksheets indicating the rationale for the determination, if the assessment is raised or lowered. If a notice of final determination on a petition for an administrative review brought under subsection (1) and (2) of this section and the assessor's worksheets relating thereto, if required, are not mailed to the owner by August 1 preceding the tax year, the owner may appeal the proposed assessed value or classification to the Commission by September 30 preceding the tax year; provided, that if a delayed notice is issued under § 47-824(b)(4), September 1 and October 15 of the tax year shall be substituted for August 1 and September 30, respectively.

(B)(i) If an owner is aggrieved by a notice of final determination issued pursuant to § 42-3131.15 or a notice of final determination issued under § 47-813(d-1)(4A), the owner may file an appeal on the determination of vacancy with the Commission within 45 days after the date of the notice. Notwithstanding any other provision of this section, the Commission shall render a decision on the appeal within 120 days after the filing.

(ii) An appeal to the Commission under this subparagraph shall be on the same terms and under the same conditions, to the extent reasonable, as if the appeal were brought under subparagraph (A) of this paragraph; except, that no worksheet shall be required to be mailed, the Department of Consumer and Regulatory Affairs ("DCRA") shall be the responsible agency, and any supplemental filing shall be provided to the Commission and DCRA.

(iii) A response from DCRA shall be available for inspection at least 7 days before the scheduled hearing.

(iv) DCRA shall have the authority, as provided to OTR under subsection (f) of this section, to make redeterminations of vacancy and blight and any reclassifications that may be necessary.

(v) DCRA shall be entitled to a rehearing to establish the proper status, vacant or blight, and tax classification of the real property under the same conditions and to the same extent under paragraph (6) of this subsection; provided, that paragraph (6)(D) of this subsection shall not apply.

(2)(A) An appeal under paragraph (1)(A) of this subsection or paragraph (4)(A) of this subsection shall:

(i) Be filed on a form and in the manner prescribed by the Commission; and

(ii) Contain all documents (including OTR's final decision and response given to the appellant), as prescribed by the Commission; and

(iii) Include income and expense statements as required to be filed under § 47-821(d)(1) for the 2 preceding calendar years.

(B) All information in support of the petition shall be submitted by the appellant at the time the appeal is filed, except that the appellant shall have the right to rebut any new evidence submitted by OTR in response to the appeal (and any supplement thereto) that was not previously raised during the administrative review and the Commission may request additional information it considers necessary.

(C)(i) At least 30 days prior to the hearing or rescheduled hearing before the Commission, the Commission shall provide to OTR a copy of the appeal with all documents and attachments related thereto and the date that the hearing is scheduled.

(ii)(I) Notwithstanding any other provision in this subparagraph:

(aa) If the assessor's worksheet is mailed with the notice of final determination to the owner, the worksheet shall be deemed to be the response of OTR to the owner's appeal before the Commission, as the response may be amended by subsequent filings as provided in this subparagraph, and the response shall not be required to be filed by

OTR with the Commission before the hearing.

(bb) If the assessor's worksheet is not mailed with the notice of final determination because the proposed assessment was not changed as a result of the notice of final determination, a response from OTR shall not be required.

(cc) If OTR's response is amended, OTR shall provide a copy of its amended response to the owner's appeal to the Commission as provided in sub-subparagraphs (ii) and (iii) of this subparagraph.

(II) OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing. Any charges for copying by OTR shall be at cost.

(III) For cases involving single-family residential property, at least 10 days prior to the scheduled hearing, OTR shall send electronically or mail a copy of the response that was filed with the Commission to the owner.

(IV) Except as provided in sub-sub-subparagraph (i) of this subparagraph, any evidence not submitted in accordance with this subparagraph shall be excluded by the Commission at hearing.

(iii) If a hearing is rescheduled, response due dates shall be readjusted as if the date of the rescheduled hearing were the date of the original hearing.

(3) The Commission or a Commissioner may compel the attendance of witnesses, administer oaths or affirmations, and examine appellants and other witnesses under oath.

(4)(A) The Commission, by decision, may change:

(i) A proposed assessed value;

(ii) A proposed classification;

(iii) A decision on homestead, senior, or disabled benefit eligibility; and

(iv) Any other determination on a matter for which jurisdiction is specifically conferred by law.

(B) A decision by the Commission shall pertain to the assessed value of, classification of, or any matter (for which jurisdiction is conferred) concerning the real property for the tax year at issue.

(C)(i) If an assessment of a real property is under appeal to the Commission, or is otherwise brought before the Commission, under this section, the Commission shall determine the estimated market value of the real property for the applicable tax year.

(ii) The Commission shall raise or lower the estimated market value of any real property that it finds to be more than 5% above or below the estimated market value for any assessment appealed by an owner.

(iii) The assessment shall be presumed correct. The owner shall demonstrate by a preponderance of the evidence that the assessment of the real property does not represent the estimated market value or that the classification of the real property is erroneous.

(iv) The Commission shall not order an increase of the assessed value of any parcel of real property above its estimated market value or a decrease of the assessed value of any parcel of real property below its estimated market value solely on the basis of average ratio studies comparing sales and assessments, unless the studies are the primary basis for the assessment or reassessment of the concerned real property in question.

(5) The Commission shall notify OTR of any decision on an appeal from a proposed assessed value, classification, or determination of vacancy at the same time that the Commission notifies the owner.

(6)(A) OTR or an owner aggrieved by a proposed assessed value or classification may seek a rehearing before the Commission. The Commission, in its discretion, may rehear or reject a request to rehear an appeal.

(B) Within 15 days after the date on which the Commission transmits its decision, the owner or OTR, by written notice to the Chairperson, may request the rehearing. If a rehearing is granted, the other party shall have 10 days after date of mailing or electronically transmitting notice in which to prepare and file with the rehearing panel a response to the hearing.

(C) In the case of a rehearing, a 3-Commissioner panel shall be convened consisting of the Chairperson, Vice-Chairperson, and a Commissioner who was a member of the panel that heard the underlying appeal.

(D) A rehearing shall be granted as a matter of right if the decision of an appeal changes the proposed assessed value of a real property, excluding single-family residential property, by at least 20% or \$10 million, whichever is less.

(E) No decision of the Commission shall be changed upon rehearing except upon a finding of plain

error. The burden of proof shall be upon the moving party to demonstrate plain error.

(F) The rehearing shall not be a hearing de novo and shall be considered a continuation of the original hearing before the Commission.

(7)(A) By February 1 of each year, all pending real property appeals cases filed in the prior calendar year shall be decided by the Commission.

(B) Subject to subparagraph (A) of this paragraph, after the completion of the hearing, the Commission shall have 30 days to decide a residential real property case and 80 days to decide a commercial case real property case.

(f)(1) OTR may make an administrative or clerical correction to an assessment only for the current or immediately succeeding tax year; provided, that:

(A) The notice of correction under this paragraph shall be mailed by certified or registered mail to the owner's address of record; and

(B) Within 45 days from the date of the notice, the owner may petition for an administrative review of the notice and appeal from a final determination thereof in the same manner and to the same extent as if the petition were filed under subsection (e) of this section.

(2) Notwithstanding § 47-820(a-1), OTR may change an assessment or real property classification which is the result of a substantial error that would cause an injustice to the owner for the immediately succeeding, current, or preceding 3 tax years.

(g) Except as provided in § 47-830, an owner aggrieved by a proposed assessed value or classification may appeal the proposed assessed value or classification to the Superior Court of the District of Columbia in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304 by September 30 of the tax year; provided, that the owner shall have in good faith first appealed the assessed value or classification to the Commission immediately preceding the appeal to the Superior Court of the District of Columbia.

(h) If an owner's second-half installment payment is placed on extended billing under § 47-811(b) to a date after September 15 of the tax year, the owner shall have 15 days after the payment due date to appeal to the Superior Court of the District of Columbia the proposed assessed value or classification in the same manner, to the same extent, and subject to the same limitations and requirements as provided in subsection (g) of this section (except the filing deadline shall be as provided in this subsection).

(i) Notwithstanding the definition of owner and taxpayer in § 47-802(5) to include persons other than the owner of record of real property, the owner of record of real property shall retain the right to appeal an assessment under this section.

(j)(1) By October 1 of the next succeeding tax year, the Commission shall present to the Council and to the Mayor an annual report on its operations for the tax year. The report shall include the following:

(A) The total number of appeals heard and decided by the Commission;

(B) A breakdown of appeals decided by class of real property as those classes are defined in § 47-813, stating the following for each class:

(i) The number of assessments sustained;

(ii) The number of assessments increased;

(iii) The number of assessments decreased;

(iv) The percentage of the increased, decreased, and sustained assessments;

(v) The gain and loss in assessed value;

(vi) The revenue gain to the District as a result of the increases by the tax year;

(vii) The revenue loss to the District as a result of decreases by the tax year; and

(viii) The net revenue impact on the District as a result of the Commission's decisions;

(C) An analysis of the Commission's operations for the year, including the identification of any problems and recommendations for dealing with the problems; and

(D) A listing, for each Commissioner, of the total number of appeals heard and decided.

(2) The District of Columbia Auditor shall perform a management audit of the activities of the Commission at least once every 3 fiscal years (or sooner as considered appropriate by the Auditor) or upon request of a Councilmember, and report the findings to the Council.

(Apr. 8, 2011, D.C. Law 18-363, § 2(b)(3), 58 DCR 963; July 13, 2012, D.C. Law 19-155, § 2(a), 59 DCR 5590; Sept. 26, 2012, D.C. Law 19-171, § 114(k), 59 DCR 6190.)

D.C. Law 19-155, in subsec. (a)(1)(A), inserted the following sentence: "The Commission shall have jurisdiction over any appeal timely filed with the Board of Real Property Assessments and Appeals in accordance with the provisions of § 47-825.01(f-1)."; rewrote subsec. (a)(1)(B)(iv); in subsec. (a)(1)(G), inserted the following sentence: "A Commissioner's unexcused failure to meet annual performance measures in any 2 years within a 3-year period shall be among the grounds constituting cause for removal."; added subsec. (a)(1)(H); rewrote subsec. (c)(7); in subsec. (e)(1)(A), substituted "20 days after the filing of the appeal; provided, that a hearing shall not occur within 20 days from the date of the delivery of the supplemental filing" for "10 days after the filing of the appeal"; rewrote subsec. (e)(1)(B); and, in subsec. (g), substituted ""tax year; provided, that the owner shall have in good faith first appealed the assessed value or classification to the Commission immediately preceding the appeal to the Superior Court of the District of Columbia." for ""tax year." Prior to amendment, subsecs. (a)(1)(B)(iv), (c)(7), and (e)(1)(B) read as follows:

"(iv) Six part-time Commissioners,"

"(7) By appealing to the Commission, a real property owner consents to disclosure of tax information to the Commission as considered necessary by the Commission or OTR."

"(B) If an owner is aggrieved by a notice of final determination issued pursuant to § 42-3131.15 or a notice of final determination issued under § 47-813(d-1)(4A), the owner may file an appeal on the determination of vacancy with the Commission within 45 days after the date of the notice. Notwithstanding any other provision of this section, the Commission shall render a decision on the appeal within 120 days after the filing."

D.C. Law 19-171, in subsec. (c)(1)(A)(i), substituted "request a multi-Commissioner" for "request the a multi-Commissioner"; and, in subsec. (g), validated a previously made technical correction.

Temporary Amendments of Section

Section 2 of D.C. Law 19-56, in subsec. (a)(1)(A), added the following sentence at the end: "The Commission shall have jurisdiction over any appeal timely filed with the Board of Real Property Assessments and Appeals in accordance with § 47-825.01(f-1)."; and in subsec. (a)(1)(B)(iv), substituted "Eight" for "Six".

Section 4(b) of D.C. Law 19-56 provides that the act shall expire after 225 days of its having taken effect.

Section 5 of D.C. Law 19-75 rewrote subsec. (b)(1) to read as follows:

"(b)(1)(A) Except as provided in subparagraph (B) of this paragraph and subsection (c) of this section, a majority of the Commission shall constitute a quorum for transacting business.

"(B) Upon Council approval and appointment by the Mayor of a full-time Chairperson and a full-time Vice Chairperson pursuant to subsection (a)(1)(F) of this section, the Chairperson and the Vice-Chairperson shall constitute a quorum for transacting business; provided, that upon Council approval and appointment by the Mayor of additional members of the Commission, a majority of those appointed shall constitute a quorum until all members of the Commission have been appointed."

Section 8(b) of D.C. Law 19-75 provides that the act shall expire after 225 days of its having taken effect.

Temporary Addition of Section

Section 2 of D.C. Law 19-75 added a section to D.C. Law 18-363 to read as follows:

"Sec. 3a. Applicability; transition.

"(a) Sections 2 and 3 shall apply upon Council approval and appointment by the Mayor of a full-time Chairperson and a full-time Vice Chairperson to the Real Property Tax Appeals Commission for the District of Columbia.

"(b) Notwithstanding subsection (a) of this section, the Mayor shall appoint the members of the Real Property Tax Appeals Commission for the District of Columbia with the advice and consent of the Council in accordance with the provisions of section 2(b)(3)."

Section 8(b) of D.C. Law 19-75 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition of section 3a of D.C. Law 18-363, see § 2 of Real Property Tax Appeals Commission Establishment Clarification Emergency Amendment Act of 2011 (D.C. Act 19-169, October 11, 2011, 58 DCR 8905).

For temporary (90 day) amendment of section, see § 5 of Real Property Tax Appeals Commission Establishment Clarification Emergency Amendment Act of 2011 (D.C. Act 19-169, October 11, 2011, 58 DCR 8905).

For temporary (90 day) amendment of section, see § 2 of Real Property Tax Appeals Commission Establishment Congressional Review Emergency Act of 2011 (D.C. Act 19-217, October 31, 2011, 58 DCR 9351).

For temporary (90 day) addition of section 3a of D.C. Law 18-363, see § 2 of Real Property Tax Appeals Commission Establishment Clarification Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-256, December 21, 2011, 58 DCR 11219).

For temporary (90 day) amendment of section, see § 5 of Real Property Tax Appeals Commission Establishment Clarification Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-256, December 21, 2011, 58 DCR 11219).

For temporary (90 day) repeal of D.C. Law 19-9, see § 6 of Real Property Tax Appeals Commission Establishment Clarification Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-256, December 21, 2011, 58 DCR 11219).

Legislative History of Laws

For history of Law 18-363, see notes under § 47-412.01.

Law 19-155, the "Real Property Tax Appeals Commission Establishment Act of 2012", was introduced in Council and assigned Bill No. 19-271, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 17, 2012, and May 1, 2012, respectively. Signed by the Mayor on May 15, 2012, it was assigned Act No. 19-362 and transmitted to both Houses of Congress for its review. D.C. Law 19-155 became effective on July 13, 2012.

For history of Law 19-171, see notes under § 47-369.01.

Miscellaneous Notes

Section 4 of D.C. Law 19-155 added a section to D.C. Law 18-363 to read as follows:

"Sec. 3a. Applicability; transition.

"(a) Sections 2 and 3 shall apply upon Council approval and appointment by the Mayor of a full-time Chairperson and a full-time Vice Chairperson to the Real Property Tax Appeals Commission for the District of Columbia.

"(b) Notwithstanding subsection (a) of this section, the Mayor shall appoint the members of the Real Property Tax Appeals Commission for the District of Columbia with the advice and consent of the Council in accordance with the provisions of section 2(b)(3))."

Section 5 of D.C. Law 19-155 provides:

"Sec. 5. Applicability.

"This act shall apply upon Council approval and appointment by the Mayor of a full-time Chairperson and a full-time Vice Chairperson to the Real Property Tax Appeals Commission for the District of Columbia."

§ 47-825.02. PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION.

(a) There is hereby established an Office of Public Advocate for Assessments and Taxation. The Public Advocate for Assessments and Taxation shall be appointed by the Mayor, with the advice and consent of the Council. The term of appointment shall be for five years. The Public Advocate shall not perform any service or work outside of this public office and shall appoint staff and additional personnel as may be provided for in the appropriated budget for the District.

(b) The Public Advocate for Assessments and Taxation shall have the following powers and duties:

(1) To appear before or to intervene in proceedings before the Real Property Tax Appeals Commission for the District of Columbia, the Superior Court, and the Court of Appeals on behalf of the interest of the public and the taxpayers in general of the District, and to demand a hearing pursuant to section 426a(d) or (j), or under any other provision of law on any matter or proceeding in which the Public Advocate may deem the public interest involved, including, but not limited to, proceedings with respect to:

(A) The valuation, assessment, or classification of any property; or

(B) The appeal of an assessment of property or the tax pertaining thereto;

(2) To make such investigations and employ such consultants or experts as the public advocate may deem necessary to the duties imposed herein;

(3) To have full access to all government records necessary in carrying out the duties imposed by this section;

(4) To advise residents and taxpayers of the District generally of their rights under tax law;

(5) To prepare and provide to the Council, the Mayor, and the public an annual report setting forth the activities of the office; and

(6) To exercise and perform such other functions and duties consistent with the purposes and provisions of this section which are deemed necessary or appropriate to protect the interest of the public of the District.

(May 22, 1997, D.C. Law 11-269, § 2(c), 43 DCR 6868; Apr. 8, 2011, D.C. Law 18-363, § 3(g)(5), 58 DCR 963.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-825.2.

Effect of Amendments

D.C. Law 18-363, in subsec. (b)(1), substituted "Real Property Tax Appeals Commission for the District of Columbia" for "Board of Real Property Assessments and Appeals".

Temporary Amendments of Section

Temporary addition of § 3a to D.C. Law 11-269: See Historical and Statutory Notes following § 47-825.01.

Emergency Act Amendments

Section 2 of the Assessments Initiative Procedures Emergency Amendment Act of 1997 (D.C. Act 12-68, May 1, 1997, 44 DCR 2864) provides for the application of D.C. Law 11-269.

For temporary addition of § 3a of D.C. Law 11-269 regarding the application of that law, see § 2 of the Assessments Initiative Procedures Emergency Amendment Act of 1997 (D.C. Act 12-68, May 1, 1997, 44 DCR 2864) and § 2 of the Assessments Initiative Procedures Congressional Review Emergency Amendment Act of 1997 (D.C. Act 12-134, August 1, 1997, 44 DCR 4664).

For temporary addition of § 47-825.03, see § 2 of the Real Property Tax Reassessment Legislative Review Emergency Amendment Act of 1998 (D.C. Act 12-293, February 27, 1998, 45 DCR 1758).

For temporary amendment of § 3a to D.C. Law 11-269 regarding the application of that law, as added by D.C. Law 12-11, 44 DCR 3614, see § 3 of the Real Property Tax Rates and Assessment Initiative Emergency Amendment Act of 1998 (D.C. Act 12-299, March 4, 1998, 45 DCR 1780).

For temporary addition of § 47-825.03, see § 2 of the Real Property Tax Reassessment and Cold Weather Eviction Emergency Amendment Act of 1999 (D.C. Act 13-18, February 17, 1999, 46 DCR 2354).

Legislative History of Laws

For legislative history of D.C. Law 11-269, see Historical and Statutory Notes following § 47-825.01.

For history of Law 18-363, see notes under § 47-412.01.

Miscellaneous Notes

Severability of D.C. Law 11-269: Section 3 of D.C. Law 11-269 provided that "If any provision of this act or the application thereof to any person or circumstances is held invalid, the invalidity does not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are severable."

Application of Law 11-269: Section 3a of D.C. Law 11-269, as added by § 3 of D.C. Law 12-122, provided that the provisions of the act shall apply to appeals from real property assessments for real property tax year 2000 and for each real property tax year thereafter.

§ 47-825.03. APPLICABILITY OF CERTAIN PROVISIONS; HEARINGS OPEN TO PUBLIC.

(a) Notwithstanding any other law, § 47-825.01(d)(5), the second sentence of § 47-825.01(e), and § 47-825.02 shall not apply until the Chief Financial Officer has determined that the implementation of those provisions will have no negative fiscal impact on the Office of Tax and Revenue, the Real Property Tax Appeals Commission for the District of Columbia, or on real property tax revenues collected by the District.

(b) Except as provided in § 47-821(d)(2), hearings shall be open to the public.

(c) This section shall expire upon notice to the Council by the Chief Financial Officer that he or she has made the determination required by subsection (a) of this section.

(Apr. 20, 1999, D.C. Law 12-236, § 2(a), 46 DCR 660; Apr. 8, 2011, D.C. Law 18-363, § 3(g)(6), 58 DCR 963.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-825.3.

Effect of Amendments

D.C. Law 18-363, in subsec. (a), substituted "Real Property Tax Appeals Commission for the District of

Columbia" for "Board of Real Property Assessments and Appeals".

Temporary Addition of Section

For temporary (225 day) addition, see § 2 of Real Property Tax Reassessment Temporary Amendment Act of 1998 (D.C. Law 12-125, June 10, 1998, law notification 45 DCR 5883).

For temporary (225 day) addition, see § 2(a) of Real Property Tax Assessment and Cold Weather Eviction Temporary Amendment Act of 1999 (D.C. Law 13-1, April 20, 1999, law notification 46 DCR 5301).

Legislative History of Laws

Law 12-236, the "Drug Prevention and Children at Risk Tax Check-Off, Tax Initiative Delay, and Attorney License Fee Act of 1998," was introduced in Council and assigned Bill No. 12-706, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on December 21, 1998, it was assigned Act No. 12-561 and transmitted to both Houses of Congress for its review. D.C. Law 12-236 became effective on April 20, 1999.

For history of Law 18-363, see notes under § 47-412.01.

§ 47-826. ASSESSMENTS--POWER TO ADMINISTER OATHS OR AFFIRMATIONS AND SUMMON WITNESSES; WITNESS FEES; EXAMINATION OF WITNESSES.[REPEALED]

(Sept. 3, 1974, 88 Stat. 1056, Pub. L. 93-407, title IV, § 427; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 4, 2003, D.C. Law 14-282, § 11(i), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-826.

1973 Ed., § 47-647.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 12(j) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 12(j) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 12(j) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) repeal of section, see § 12(j) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) repeal of section, see § 12(j) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For Law 14-282, see notes following § 42-204.

References in Text

The Board, referred to in this section, is the Board of Equalization and Review.

§ 47-827. CLASS ACTIONS.

Within 1 year after September 3, 1974, the Superior Court of the District of Columbia shall establish a method which it deems appropriate by which class action cases regarding any matter relating to real and personal property taxes may be brought before the Superior Court.

(Sept. 3, 1974, 88 Stat. 1057, Pub. L. 93-407, title IV, § 428; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-827.

§ 47-828. VIOLATIONS OF ASSESSMENT PROVISIONS.

Any person who shall refuse or knowingly neglect to perform any duty enjoined on him by law, or who shall consent to or connive at any evasion of the provision of the first section of the Act of March 3, 1881 (§ 47-211), or § 13 of the Act of August 14, 1894 (§ 47-602), or any other provision of this chapter shall, for each offense, be removed from office and fined not more than \$10,000, or imprisoned for no longer than 1 year, or both, in the discretion of the court.

(Sept. 3, 1974, 88 Stat. 1057, Pub. L. 93-407, title IV, § 429; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-828.

1973 Ed., § 47-649.

References in Text

"The 1st section of the Act of March 3, 1881 (§ 47-211)," referred to in this section, appears identical with the original. However, the citation to § 47-211 appears to be erroneous, as that section is based on § 14 of 28 Stat. 285, approved August 14, 1894, rather than the 1881 Act.

§ 47-829. TAXABLE REAL ESTATE; NEW STRUCTURES AND ADDITIONS OR IMPROVEMENTS OF OLD STRUCTURES; COMPLAINTS AND APPEALS.

(a)(1) In addition to the annual assessment of real property made pursuant to § 47-820(b), the Mayor, pursuant to subsections (b) through (f) of this section, shall conduct a supplemental assessment of real property between January 1 and June 30, to become effective October 1, and payable March 31, and again between July 1 and December 31, to become effective April 1, and payable September 15, of each calendar year.

(2) The Mayor shall mail the notice of a proposed supplemental assessment to the owner:

(A) On or before August 1 of the year in which the supplemental assessment was conducted for supplemental assessments conducted between January 1 and June 30; and

(B) On or before February 1 of the following year for supplemental assessments conducted between July 1 and December 31.

(b) The Mayor shall assess the estimated market value of all real property, by lot and square, that was:

(1) Erroneously omitted from the previous assessment roll or tax list since the last annual or supplemental assessment; or

(2) Not listed on the previous assessment roll or tax list since the last annual or supplemental assessment.

(c) The Mayor shall assess the estimated market value of all real property, by lot and square, that has a change in estimated market value as a result of damage or destruction of an improvement since the last annual or supplemental assessment.

(d) The Mayor shall assess the estimated market value of all real property, by lot and square, if since the last annual or supplemental assessment:

(1)(A) A new improvement has been constructed;

(B) An addition to or renovation of an existing improvement has been constructed;

(C) There is construction in progress and at least 65% of the total estimated construction has occurred; or

(D) A conversion has occurred; and

(2) There is a \$100,000 or more change in the estimated market value of the real property.

(e) The Mayor shall assess the estimated market value of all real property, by lot and square, if since the last annual or supplemental assessment:

(1)(A) A new improvement has been constructed;

(B) An addition to or renovation of an existing improvement has been constructed;

(C) There is construction in progress; or

(D) A conversion has occurred; and

(2) A certificate of occupancy has been issued or, in the case of a single-family dwelling, a building permit has been made final.

(e-1) Class 1 Property, as defined under § 47-813(c-8)(2)(A), shall not be subject to subsection (e) of this section.

(f) After each supplemental assessment, the Mayor shall:

(1) Revise the assessment roll and tax list to reflect the current estimated market value of real property for which a supplemental assessment was conducted; and

(2) Notify the affected owner in writing of any change in assessment and right of appeal, as provided in § 47-830. The notice shall be mailed by certified or registered mail to the owner's address of record.

(Aug. 17, 1937, 50 Stat. 693, ch. 690, title IX, § 5(b); May 16, 1938, 52 Stat. 372, ch. 223, § 8; July 26, 1939, 53 Stat. 1109, ch. 367, title IV, § 5(b); July 10, 1952, 66 Stat. 545, ch. 649, § 3(c); July 29, 1970, 84 Stat. 580, Pub. L. 91-358, title I, § 161(a)(5); June 22, 1983, D.C. Law 5-14, § 702, 30 DCR 2632; Mar. 6, 1991, D.C. Law 8-207, § 2(a), 37 DCR 8453; Sept. 30, 1993, D.C. Law 10-25, § 104, 40 DCR 5489; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 502(s), 48 DCR 334; Dec. 7, 2004, D.C. Law 15-205, § 1162(b), 51 DCR 8441; Sept. 19, 2006, D.C. Law 16-159, § 2(c), 53 DCR 5385; Oct. 15, 2010, D.C. Law 18-235, § 2, 57 DCR 7158.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-829.

1973 Ed., § 47-710.

Effect of Amendments

D.C. Law 13-305 rewrote subsecs. (e)(2) and (f)(2).

Prior to amendment, subsec. (e)(2) read:

"A certificate of occupancy for the real property has been issued."

Prior to amendment, subsec. (f)(2) read:

"Notify the affected real property owner in writing of any change in assessment and right of appeal, as provided in 47-830."

D.C. Law 15-205 added subsec. (e-1)

D.C. Law 16-159, in subsec. (a), designated the existing text as par. (1), and added par. (2).

D.C. Law 18-235 rewrote subsec. (e-1), which had read as follows:

"(e-1) Class 1 Property, as defined under § 47-813(c-6), shall not be subject to subsection (e) of this section if the increase in the estimated market value of the real property as a result of the renovation, addition, or construction is less than 10%."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 104 of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

For temporary (225 day) amendment of section, see § 2(p) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

For temporary (225 day) amendment of section, see § 2 of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 2 of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

For temporary (225 day) amendment of section, see § 2(b) of Owner-Occupant Residential Tax Credit and Homestead Deductions Temporary Act of 2004 (D.C. Law 15-159, May 18, 2004, law notification 51 DCR 5699).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2 of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 2 of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 2 of Tax Clarity and Related Amendments

Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

For temporary (90 day) amendment of section, see § 2(b) of Owner-Occupant Residential Tax Credit and Homestead Deduction Clarification Emergency Act of 2004 (D.C. Act 15-374, February 24, 2004, 51 DCR 2618).

For temporary (90 day) amendment of section, see § 1162(b) of Fiscal Year 2005 Budget Support Emergency Act of 2004 (D.C. Act 15-486, August 2, 2004, 51 DCR 8236).

For temporary (90 day) amendment of section, see § 1162(b) of Fiscal Year 2005 Budget Support Congressional Review Emergency Act of 2004 (D.C. Act 15-594, October 26, 2004, 51 DCR 11725).

For temporary (90 day) repeal of § 3 of D.C. Law 18-235, see § 714 of Fiscal Year 2011 Supplemental Budget Support Emergency Act of 2010 (D.C. Act 18-694, January 19, 2011, 58 DCR 662).

Legislative History of Laws

For legislative history of D.C. Law 5-14, see Historical and Statutory Notes following § 47-815.

Law 8-207, the "Real Property Improvements and Construction Tax Amendment Act of 1990," was introduced in Council and assigned Bill No. 8-170, which was referred to the Committee on Government Operations. The Bill was adopted on first and second readings on November 13, 1990, and December 4, 1990, respectively. Signed by the Mayor on December 14, 1990, it was assigned Act No. 8-282 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 10-25, see Historical and Statutory Notes following § 47-802.

For Law 13-305, see notes following § 47-405.

For Law 15-205, see notes following § 47-308.01.

For Law 16-159, see notes following § 47-824.

Law 18-235, the "Renovation Penalty Abatement Act of 2010", was introduced in Council and assigned Bill No. 18-518, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 15, 2010, and June 29, 2010, respectively. Signed by the Mayor on July 19, 2010, it was assigned Act No. 18-483 and transmitted to both Houses of Congress for its review. D.C. Law 18-235 became effective on October 15, 2010.

Delegation of Authority

Delegation of authority under Law 5-14, see Mayor's Order 83-190, July 25, 1983.

Delegation of authority under D.C. Law 8-207, the Real Property Improvements and New Construction Tax Amendment Act of 1990, see Mayor's Order 93-66, May 25, 1993.

Miscellaneous Notes

Mayor authorized to issue rules: Section 1102 of D.C. Law 5-14 provided that the Mayor shall issue rules necessary to carry out the provisions of the act.

Section 4 of D.C. Law 8-207 provided that the Mayor shall, pursuant to subchapter I of Chapter 5 of Title 2, issue proposed rules to implement the provisions of this act. The proposed rules shall be submitted to the Council for a 60-day period of review, excluding Saturdays, Sundays, legal holidays, and days of Council recess. If the Council does not approve or disapprove the proposed rules, in whole or in part, by resolution within this 60-day review period, the proposed rules shall be deemed approved. Nothing in this section shall affect any requirements imposed upon the Mayor by subchapter I of Chapter 5 of Title 2.

Section 509 of D.C. Law 13-305 requires that section 502(s) of D.C. Law 13-305, amending this section, shall apply to tax periods beginning after June 30, 2001.

Section 3 of D.C. Law 18-235 provides that this act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan.

Section 714 of D.C. Law 18-370 repealed section 3 of D.C. Law 18-235.

§ 47-830. NEW BUILDINGS; COMPLAINTS AND APPEALS.

(a) Any owner aggrieved by any supplemental assessment, made in accordance with § 47-829, may appeal from the assessment to the Real Property Tax Appeals Commission for the District of Columbia by:

- (1) September 30 for a supplemental assessment conducted between January 1 and June 30; and
- (2) March 31 for a supplemental assessment conducted between July 1 and December 31.

(b) The Real Property Tax Appeals Commission for the District of Columbia shall hear an appeal of the supplemental assessment if the appeal is filed by the prescribed due date and shall make a final determination of the appeal no later than October 15 of the same calendar year for a supplemental

assessment conducted between January 1 and June 30, and by April 15 of the next calendar year for a supplemental assessment conducted between July 1 and December 31.

(c)(1) Any owner aggrieved by any supplemental assessment, made in accordance with § 47-829, may appeal from the assessment to the Superior Court of the District of Columbia within 6 months after April 15 following the year in which the assessment is made, in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304 for a supplemental assessment conducted between January 1 and June 30, if:

(A) An appeal of the supplemental assessment has been filed with the Real Property Tax Appeals Commission for the District of Columbia by September 30; or

(B) The Mayor failed to provide notice to the affected owner, as required by § 47-829(f)(2), by September 1 of the year in which the supplemental assessment was conducted; and

(2) Any owner aggrieved by any supplemental assessment, made in accordance with § 47-829, may appeal from the assessment to the Superior Court of the District of Columbia within 6 months after the April 15th following the year in which the assessment is made, in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304 for a supplemental assessment conducted between July 1 and December 31, if:

(A) An appeal of the supplemental assessment has been filed with the Real Property Tax Appeals Commission for the District of Columbia by March 31; or

(B) The Mayor failed to provide notice to the affected owner, as required by § 47-829(f)(2), by the March 1st following the year in which the supplemental assessment was conducted.

(c-1) Beginning with the real property assessments for Tax Year 1999 and for each tax year thereafter:

(1)(A) An owner may petition for an administrative review of a supplemental assessment conducted between January 1 and June 30 in accordance with § 47-829 on or before October 1 following the date of the notice of supplemental assessment.

(B) An owner may petition for an administrative review of a supplemental assessment conducted between July 1 and December 31 in accordance with § 47-829, or on or before April 1 following the date of the notice of supplemental assessment.

(C) The petition for an administrative review shall be made in writing on a form and in a manner as the Mayor may prescribe.

(2)(A) Any owner aggrieved by a final determination made on an administrative review may appeal the supplemental assessment to the Real Property Tax Appeals Commission for the District of Columbia within 45 days from the date of a notice of a final determination on an administrative review. The Real Property Tax Appeals Commission for the District of Columbia shall hear an appeal of the supplemental assessment only if a request for an administrative review was timely filed with the Mayor. All notices of final determination shall be accompanied by assessor's worksheets indicating the rationale for the determination, if the assessment is raised or lowered.

(B) No administrative review shall be required before an owner may appeal to the Real Property Tax Appeals Commission for the District of Columbia a supplemental assessment conducted between January 1 and June 30 if:

(i) The Mayor fails to notify the owner of the supplemental assessment on or before September 1; or

(ii) The Mayor fails to notify the owner of a final determination on an administrative review of the supplemental assessment on or before December 30 following the date of the notice of supplemental assessment.

(C) Under the circumstance described in subparagraph (B) of this paragraph, the owner may appeal the supplemental assessment to the Real Property Tax Appeals Commission for the District of Columbia on or before February 1 without first petitioning for an administrative review of the supplemental assessment.

(D) No administrative review shall be required before an owner may appeal to the Real Property Tax Appeals Commission for the District of Columbia a supplemental assessment conducted between July 1 and December 31 if:

(i) The Mayor fails to provide notice of the supplemental assessment on or before March 1; or

(ii) The Mayor fails to notify the owner of a final determination on an administrative review of the supplemental assessment on or before June 30.

(E) Under the circumstances described in subparagraph (D) of this paragraph, the owner may appeal the supplemental assessment to the Real Property Tax Appeals Commission for the District of Columbia on or before August 1 without first petitioning for an administrative review of the supplemental assessment.

(3)(A) An owner may appeal from either a supplemental assessment conducted between January 1

and June 30 or a supplemental assessment conducted between July 1 and December 31 on or before December 31st of the year following the year in which the supplemental assessment was conducted in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304. An appeal from the supplemental assessment filed with the Real Property Tax Appeals Commission for the District of Columbia shall be a prerequisite to filing an appeal with the Superior Court of the District of Columbia; provided, that written notice of the supplemental assessment was given to the taxpayer before December 2 for a supplemental assessment conducted between January 1 and June 30 and before May 31 of the following year for a supplemental assessment conducted between July 1 and December 31.

(B) Repealed.

(d) For the purposes of § 47-829 and this section, the term:

(1) "Improvement" means a building or other relatively permanent structure or development located on or attached to real property.

(2) "Construction in progress" means the on-site work done in the building or the alteration of an improvement, whether a new improvement, an addition, or a renovation, including, but not limited to, the assembly and installation of components and equipment.

(3) "Conversion" means a change in use of real property or a change in the type of ownership of residential real property that results in a change of residential use. A conversion includes, but is not limited to:

(A) A change in use from a residential, commercial, office, hotel or motel, industrial, or other type of real property to a residential, commercial, office, hotel or motel, industrial or other type of real property, regardless of whether the change in use results in a reclassification of the real property; or

(B) A change in the type of ownership of residential real property that results in a change in residential use of the real property from a rental housing accommodation, a condominium, or cooperative housing association to a rental housing accommodation, a condominium, or a cooperative housing association.

(4) For the purposes of paragraph (3) of this subsection, the term "housing accommodation" has the same meaning as that term has in § 42-3501.03(14); and the terms "condominium" and "cooperative housing association" have the same meaning as the terms have in § 47-813(d).

(e) Notwithstanding the definition of owner and taxpayer in § 47-802(5) to include persons other than the owner of record of real property, the owner of record of real property shall retain the right to appeal an assessment under this section.

(Aug. 17, 1937, 50 Stat. 693, ch. 690, title IX, § 5(c); May 16, 1938, 52 Stat. 372, ch. 223, § 8; July 26, 1939, 53 Stat. 1109, ch. 367, title IV, § 5(b); July 10, 1952, 66 Stat. 545, ch. 649, § 3(c); July 29, 1970, 84 Stat. 580, Pub. L. 91-358, title I, § 161(a)(5); June 22, 1983, D.C. Law 5-14, § 703, 30 DCR 2632; Mar. 6, 1991, D.C. Law 8-207, § 2(b), 37 DCR 8453; Mar. 17, 1993, D.C. Law 9-241, § 6, 40 DCR 629; June 14, 1994, D.C. Law 10-127, § 4(a), 41 DCR 2050; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 23, 1997, D.C. Law 12-40, § 101(f), 44 DCR 4859; June 9, 2001, D.C. Law 13-305, § 502(t), 48 DCR 334; Oct. 19, 2002, D.C. Law 14-213, § 33(g), 49 DCR 8140; June 5, 2003, D.C. Law 14-307, § 1303(d), 49 DCR 11664; Apr. 13, 2005, D.C. Law 15-354, § 73(b)(4), 52 DCR 2638; Sept. 19, 2006, D.C. Law 16-159, § 2(d), 53 DCR 5385; Apr. 8, 2011, D.C. Law 18-363, § 3(g)(7), 58 DCR 963; Sept. 26, 2012, D.C. Law 19-171, § 136(b), 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-830.

1973 Ed., § 47-711.

Effect of Amendments

D.C. Law 13-305 substituted "owner" for "real property owner" and "any real property owner" wherever they appear; in subsec. (c-1), inserted the last sentence in par. (2)(A) and rewrote par. (3); and added subsec. (d).

Prior to amendment, subsec. (c-1)(3) read:

"(3)(A) A real property owner may appeal from a supplemental assessment conducted between January 1 and June 30 in accordance with subsection (b) of this section to the Superior Court of the District of Columbia within 6 months from October 15 following the year in which the assessment is made in the same manner and to the same extent as provided in 47-3303 and 47-3304. An appeal from the supplemental assessment filed with the Board shall be a prerequisite to filing an appeal with the Superior Court of the District of Columbia.

"(B) A real property owner may appeal from the supplemental assessment conducted between July 1 and December 31 in accordance with subsection (b) of this section to the Superior Court of the District of Columbia within 6 months from April 15 following the year in which the assessment is made in the same

manner and to the same extent as provided in 47-3303 and 47-3304. An appeal from the supplemental assessment filed with the Board shall be a prerequisite to filing an appeal with the Superior Court of the District of Columbia."

D.C. Law 14-213 validated previously made technical corrections.

D.C. Law 14-307, in subsec. (c-1)(2)(A), substituted "rationale for determination, if the assessment is raised or lowered" for "any determination".

D.C. Law 15-354, in subsec. (c-1)(2)(A), validated a previously made technical correction.

D.C. Law 16-159, in subsec. (c-1)(2)(A), substituted "45" for "30".

D.C. Law 18-363, in subsecs. (a), (b), (c)(1)(A), and (c)(2)(A), substituted "Real Property Tax Appeals Commission for the District of Columbia" for "Board of Real Property Assessments and Appeals"; in subsec. (c-1)(2)(A), substituted "Real Property Tax Appeals Commission for the District of Columbia" for "Board of Real Property Assessments and Appeals ('Board')"; and, in subsecs. (c-1)(2), (B), (C), (D), and (E), and (3), substituted "Real Property Tax Appeals Commission for the District of Columbia" for "Board".

D.C. Law 19-171 made a technical amendment to the enacting clause of D.C. Law 18-363, § 3(g)(7)(D), that did not change the text of the section.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(q) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

For temporary (225 day) amendment of section, see § 2(g) of Real Property Tax Assessment Transition Temporary Act of 2001 (D.C. Law 14-23, September 6, 2001, law notification 48 DCR 9093).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(s) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see §§ 2(g), 3 of Real Property Tax Assessment Transition Emergency Act of 2001 (D.C. Act 14-44, April 18, 2001, 48 DCR 3844).

For temporary (90 day) amendment of section, see §§ 2(g), 3 of Real Property Tax Assessment Transition Congressional Review Emergency Act of 2001 (D.C. Act 14-116, August 3, 2001, 48 DCR 7659).

For temporary (90 day) amendment of section, see §§ 1303(d) and 1304 of Fiscal Year 2003 Budget Support Amendment Emergency Act of 2002 (D.C. Act 14-544, December 4, 2002, 49 DCR 11700).

For temporary (90 day) amendment of section, see §§ 1303(d) and 1304 of the Fiscal Year 2003 Budget Support Amendment Congressional Review Emergency Act of 2003 (D.C. Act 15-27, February 24, 2003, 50 DCR 2151).

For temporary (90 day) amendment of section, see §§ 1303(d) and 1304 of Fiscal Year 2003 Budget Support Amendment Second Congressional Review Emergency Act of 2003 (D.C. Act 15-103, June 20, 2003, 50 DCR 5499).

Legislative History of Laws

For legislative history of D.C. Law 5-14, see Historical and Statutory Notes following § 47-815.

For legislative history of D.C. Law 8-207, see Historical and Statutory Notes following § 47-829.

For legislative history of D.C. Law 9-241, see Historical and Statutory Notes following § 47-825.01.

For legislative history of D.C. Law 10-127, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 12-40, see Historical and Statutory Notes following § 47-802.

For Law 13-305, see notes following § 47-405.

For Law 14-213, see notes following § 47-820.

For Law 14-307, see notes following § 47-368.01.

For Law 15-354, see notes following § 47-340.03.

For Law 16-159, see notes following § 47-824.

For history of Law 18-363, see notes under § 47-412.01.

For history of Law 19-171, see notes under § 47-369.01.

Delegation of Authority

Delegation of authority under Law 5-14, see Mayor's Order 83-190, July 25, 1983.

Delegation of authority under D.C. Law 8-207, the Real Property Improvements and New Construction Tax

Amendment Act of 1990, see Mayor's Order 93-66, May 25, 1993.

Miscellaneous Notes

Mayor authorized to issue rules: Section 1102 of D.C. Law 5-14 provided that the Mayor shall issue rules necessary to carry out the provisions of the act.

Section 4 of D.C. Law 8-207 provided that the Mayor shall, pursuant to subchapter I of Chapter 5 of Title 2, issue proposed rules to implement the provisions of this act. The proposed rules shall be submitted to the Council for a 60-day period of review, excluding Saturdays, Sundays, legal holidays, and days of Council recess. If the Council does not approve or disapprove the proposed rules, in whole or in part, by resolution within this 60-day review period, the proposed rules shall be deemed approved. Nothing in this section shall affect any requirements imposed upon the Mayor by subchapter I of Chapter 5 of Title 2.

Expiration of title I of D.C. Law 12-40: Section 105(b) of D.C. Law 12-40 provided that title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

Mayor authorized to issue rules: Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process: Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Review of title I provisions after 3 years: Section 105(a) of title I of D.C. Law 12-40 provided that after 3 years, the Committee on Finance and Revenue shall review the provisions of this title and make recommendations for their continuance, amendment, or termination.

Expiration and review of title I of D.C. Law 12-40: Section 2003 of D.C. Law 14-28 repealed the expiration provision of section 105(b) and the review provision of section 105(a) of D.C. Law 12-40.

Application of Law 14-307: Section 1304 of D.C. Law 14-307 provides: "Sections 1302 and 1303 shall apply as of October 1, 2002."

§ 47-831. OMITTED PROPERTIES; VOID ASSESSMENTS; NOTICE AND APPEAL.

(a) If the Department of Finance and Revenue shall learn that any property liable to taxation has been omitted from the assessment for any previous year or years, or has been so assessed that the assessment made was void, it shall be a duty at once to reassess this property for each and every year for which it has escaped assessment and taxation, and report the same, through the Assessor, to the Collector of Taxes who shall at once proceed to collect the taxes so in arrears as other taxes are collected; provided, that no property which has escaped assessment and taxation shall be liable under this section for a period of more than 3 years prior to such assessment, except in the case of property involved in litigation. In addition to the duties of the Assessor hereinbefore provided, it shall be the duty of the Assessor upon reassessment as herein provided to notify the owner by writing of the fact of such reassessment. An owner aggrieved by a reassessment made under this section may, within 45 days from the date of the notice, petition for an administrative review of the reassessment and appeal from a final determination thereof, to the same extent as if the appeal were filed under 47-825.01a(d)(2).

(b) This section shall not apply when the owner has a duty to notify the Collector of Taxes of the cessation of eligibility for a deduction, classification, exemption, or deferral.

(Aug. 17, 1937, 50 Stat. 693, ch. 690, title IX, § 5(d); May 16, 1938, 52 Stat. 372, ch. 223, § 8; July 29, 1970, 84 Stat. 580, Pub. L. 91-358, title I, § 161(a)(5); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 502(u), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(j), 50 DCR 896; Oct. 20, 2005, D.C. Law 16-33, § 1143(b), 52 DCR 7503; July 13, 2012, D.C. Law 19-155, § 2(b), 59 DCR 5590.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-831.

1973 Ed., § 47-712.

Effect of Amendments

D.C. Law 13-305 substituted "owner" for "real property owner" and "any real property owner" wherever they appear; and rewrote the last sentence which had read: "Any person aggrieved by any reassessment made in pursuance of this section may, within 6 months after notice of said reassessment, appeal from said reassessment in the same manner and to the same extent as provided in 47-3303 and 47-3304."

D.C. Law 14-282 designated the existing text as subsection (a); and added subsec. (b).

D.C. Law 16-33, in subsec. (b), substituted "exemption, or deferral" for "or exemption".

D.C. Law 19-155, in subsec. (a), substituted ", within 45 days from the date of the notice, petition for an administrative review of the reassessment and appeal from a final determination thereof, to the same extent as if the appeal were filed under 47-825.01a(d)(2)" for "petition for administrative review, and appeal from a final determination thereof, in the same manner and to the same extent as a new owner under § 47-825.01(f-1)".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(r) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

For temporary (225 day) amendment of section, see § 12(k) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(k) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(t) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14-22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see § 12(k) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 12(k) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(k) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

For temporary (90 day) amendment of section, see §§ 1143(b), 1144 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

Legislative History of Laws

For Law 13-305, see notes following § 47-405.

For Law 14-282, see notes following § 47-405.

For Law 16-33, see notes following § 47-308.01.

For history of Law 19-155, see notes under § 47-825.01a.

References in Text

Pursuant to the Office of the Chief Financial Officer's "Notice of Public Interest" published in the April 18, 1997, issue of the District of Columbia Register (44 DCR 2345) the Office of Tax and Revenue assumed all of the duties and functions previously performed by the Department of Finance and Revenue, as set forth in Commissioner's Order 69-96, dated March 7, 1969. This action was made effective January 22, 1997, *nunc pro tunc*.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

Section 1144 of D.C. Law 16-33 provides that §§ 1142 and 1143 shall apply to tax periods beginning after September 30, 2005.

§ 47-832. SUBDIVISIONS MADE DURING JANUARY, FEBRUARY, MARCH, APRIL, MAY, OR JUNE.

(a) Whenever a subdivision of any lot or parcel of land in the District of Columbia, or any portion of any such lot or parcel, is made during the months of July, August, September, October, November, or December, the general tax due and payable upon such lot or parcel of land for prior years and for the first half of the then current fiscal year shall then be paid, and all water main and sewer assessments and special assessments of any kind thereon shall then become due and payable, and be paid before such subdivision shall be admitted to record in the Office of the Surveyor of the District of Columbia; and the general tax thereon for the last half of the then current fiscal year shall be due and payable in the following May.

(b) Whenever such subdivision is made during the months of January, February, March, April, May, or June, the total general tax assessed against the original lot or parcel of land for prior years and for the then current fiscal year, and all water main and sewer assessments and special assessments of any kind thereon, shall become due and payable and be paid before such subdivision is admitted to record in the Office of the Surveyor of the District of Columbia.

(c) For tax year 1994 and each tax year thereafter, whenever a subdivision of any lot or parcel of land in the District of Columbia, or any portion of any such lot or parcel, is made during the months of October, November, December, January, February, or March, the general tax due and payable upon such lot or parcel of land for prior years and for the first half of the then current tax year shall be paid, and all water main and sewer assessments and special assessments of any kind assessed thereon shall become due and payable, and be paid before such subdivision shall be admitted to record in the Office of the Surveyor of the District of Columbia; and the general tax levied thereon for the last half of the current tax year shall be due and payable in the following September.

(d) For tax year 1994 and each tax year thereafter, whenever a subdivision is made during the months of April, May, June, July, August, or September, the total general tax assessed against the original lot or parcel of land for prior years and for the current tax year, and all water main and sewer assessments and special assessments of any kind assessed thereon, shall become due and payable and be paid before such subdivision shall be admitted to record in the Office of the Surveyor of the District of Columbia.

(Mar. 1, 1921, 41 Stat. 1196, ch. 95, § 2; Sept. 30, 1993, D.C. Law 10-25, § 105, 40 DCR 5489; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-832.

1973 Ed., § 47-714.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 105 of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

Legislative History of Laws

For legislative history of D.C. Law 10-25, see Historical and Statutory Notes following § 47-802.

§ 47-833. UNSUBDIVIDED TRACTS.

Whenever application is made in writing to the Assessor of the District of Columbia by the owner of any tract of land in said District not subdivided into lots and of record as a subdivision in the Office of the Surveyor of said District, for the redistribution of any general or special taxes or assessments then levied or due thereon, or whenever such application is made by the owner of any parcel of such tract for such redistribution, any such general or special taxes or assessments levied or due against the entire tract of which such parcel is a part shall be redistributed so that the owner of any such parcel may pay the proportion of such entire taxes or assessments equitably chargeable thereon.

(Mar. 1, 1921, 41 Stat. 1196, ch. 95, § 3; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-833.

1973 Ed., § 47-715.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

§ 47-834. REASSESSMENT OR REDISTRIBUTION--SUBDIVISIONS; NOTICE AND APPEAL; VALIDITY.

(a) Whenever application is made according to law for the reassessment or redistribution of taxes by reason of the subdivision of any tract of land in the District, the department charged with the assessment of real estate in the District is hereby authorized and directed to reassess and redistribute any general or special assessment or tax levied or due and unpaid in accordance with provisions of laws for the assessment and equalizations of valuations of real estate in the District for taxation. The Assessor shall promptly notify the owners of record of the land, the taxes of which shall be reassessed or redistributed.

Notices in such case shall be served upon each lot or parcel owner if he or she be a resident of the District and his or her residence known, and if he or she be a nonresident of the District, or his or her residence unknown, such notice shall be served on his or her tenant or agent, as the case may be, and if there be no tenant or agent known to the Mayor of the District of Columbia, then he shall give notice of such assessment by advertisement twice a week for 2 weeks in some newspaper published in said District. The service of such notice, where the owner or his tenant or agent resides in the District, shall be either personal or by leaving the same with some person of suitable age at the residence or place of business of such owner, agent, or tenant; and return of such service, stating the manner thereof, shall be made in writing and filed in the office of the Mayor. Any person aggrieved by such reassessment or redistribution may, within 6 months after notice of such reassessment or redistribution, appeal from such reassessment or redistribution in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304.

(b) Any reassessment or redistribution made under §§ 47-832 to 47-835 shall be as valid and effectual upon the various parts of the property, in the same manner and to the same extent as if the tax or assessment so reassessed or redistributed had been laid originally thereon under the various laws appertaining thereto. No payment or failure to pay a tax or assessment upon any such part shall change or affect the liability of the other parts of such property for any tax or assessment so reassessed or redistributed.

(Mar. 1, 1921, 41 Stat. 1196, ch. 95, § 4; Aug. 17, 1937, 50 Stat. 693, ch. 690, title IX, § 5(e); May 16, 1938, 52 Stat. 374, ch. 223, § 8; July 29, 1970, 84 Stat. 580, Pub. L. 91-358, title I, § 161(a)(5); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-834.

1973 Ed., § 47-716.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

§ 47-835. REASSESSMENT OR REDISTRIBUTION--POWERS AND DUTIES OF DEPARTMENT OF FINANCE AND REVENUE AND ASSESSOR.

The Department of Finance and Revenue, charged with the assessment of real estate in the District of Columbia, is hereby authorized and directed to reassess or redistribute any such general or special assessment or tax levied or due and unpaid in accordance with the provisions of laws for the assessment and equalizations of the valuations of real estate in the District of Columbia for taxation, after notice to owners of record of the land to be assessed, with right of appeal within 10 days to the Board of Real Property Assessments and Appeals, prescribed in § 47-825.01a; and the Assessor of said District is hereby authorized and directed to promptly reassess or redistribute any general or special assessment of any kind levied or due and unpaid, as hereinbefore provided.

(Mar. 1, 1921, 41 Stat. 1196, ch. 95, § 5; Mar. 17, 1993, D.C. Law 9-241, § 5, 40 DCR 629; May 16, 1995, D.C. Law 10-255, § 43, 41 DC 5193; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 8, 2011, D.C. Law 18-363, § 3(g)(8), 58 DCR 963.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-835.

1973 Ed., § 47-717.

Effect of Amendments

D.C. Law 18-363 substituted "Board of Real Property Assessments and Appeals, prescribed by § 47-825.01a" for "Board of Real Property Assessments and Appeals as prescribed by § 47-825.01".

Legislative History of Laws

For legislative history of D.C. Law 9-241, see Historical and Statutory Notes following § 47-825.01.

For legislative history of D.C. Law 10-255, see Historical and Statutory Notes following § 47-818.01.

For history of Law 18-363, see notes under § 47-412.01.

References in Text

Pursuant to the Office of the Chief Financial Officer's "Notice of Public Interest" published in the April 18, 1997, issue of the District of Columbia Register (44 DCR 2345) the Office of Tax and Revenue assumed all of

the duties and functions previously performed by the Department of Finance and Revenue, as set forth in Commissioner's Order 69-96, dated March 7, 1969. This action was made effective January 22, 1997, *nunc pro tunc*.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

Board of Assistant Assessors abolished: See Historical and Statutory Notes following § 47-602.

§ 47-836. RAILROAD COMPANIES--WASHINGTON TERMINAL, PHILADELPHIA, BALTIMORE AND WASHINGTON OR BALTIMORE AND OHIO.

The property owned or occupied by the Washington Terminal Company, or by the Philadelphia, Baltimore and Washington Railroad Company, or by the Baltimore and Ohio Railroad Company under authority of this Act, or otherwise, together with the improvements that may be put thereon, shall be subject to taxation in the District of Columbia in the same manner and to the same extent as other property in the District, and all tracks and sidings shall be taxed as real estate; provided, that no assessment, valuation, or tax shall be made, laid, or levied on the stations, terminals, and lines of railroad located, constructed, or maintained under the authority of this act, in excess of that which would or could be lawfully made, laid, or levied if said stations, terminals, and lines of railroad were located, constructed, and maintained without the use of bridges, tunnels, viaducts, retaining walls, or other structures necessary or properly employed to elevate or to depress the same as required by this Act; it being the true intent and meaning hereof that the lines of railroad and terminals hereby authorized shall be assessed and valued for the purpose of taxation and taxed on the same basis as if the same were not constructed and maintained by means of such bridges, tunnels, viaducts, retaining walls, and other structures; provided, that such portions of the terminal structure or viaduct as may be constructed and used for storage or like commercial purpose shall be subject to taxation in the same manner as other property in the District of Columbia.

(Feb. 28, 1903, 32 Stat. 914, ch. 856, § 6; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-836.

1973 Ed., § 47-718.

References in Text

"This Act," referred to near the beginning and twice in the first proviso of this section, means 32 Stat. 909, ch. 856, approved February 28, 1903.

§ 47-837. RAILROAD COMPANIES--BALTIMORE AND OHIO OR WASHINGTON TERMINAL.

The property occupied by the Baltimore and Ohio Railroad Company, or by the Washington Terminal Company, under authority of this act, together with the improvements which may be put thereon, shall be subject to tax by the District of Columbia the same as other property in the District of Columbia; provided, that no assessment, valuation, or tax shall be made or levied on the railroad or terminals located, constructed, or maintained under the authority of this Act, in excess of that which would or could be lawfully made, laid, or levied if said railroad and terminals were so located, constructed, and maintained without the use of bridges, viaducts, retaining walls, and other structures necessary or properly employed to elevate the same as required by this Act, it being the true intent and meaning hereof that the railroad and terminals hereby authorized shall be assessed and valued for purposes of taxation and taxed on the same basis as if the same were not constructed and maintained by means of such bridges, viaducts, retaining walls, and other structures.

(Feb. 12, 1901, 31 Stat. 779, ch. 354, § 9; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-837.

1973 Ed., § 47-719.

References in Text

"This Act," referred to near the beginning and twice in the proviso in this section, means 31 Stat. 774, ch. 354,

approved February 12, 1901.

§ 47-838. RAILROAD COMPANIES--BALTIMORE AND POTOMAC.

The property occupied by the Baltimore and Potomac Railroad Company under authority of this section, together with the improvements which may be put thereon, shall be subject to tax by the District of Columbia the same as other property in the District of Columbia; provided, that no assessment, valuation, or tax shall be made, laid, or levied on the Baltimore and Potomac Railroad Company on account of any bridges, tunnels, elevated tracks, or subway which shall be located, constructed, or maintained under the authority of this act, and forming part of said railroad, in excess of that which would or could be lawfully made, laid, or levied if said railroad was wholly located and constructed on the surface of the ground; it being the true intent and meaning hereof that any such bridges, tunnels, elevated tracks, or subway forming a part of said railroad shall be assessed and valued for purposes of taxation and taxed on the same basis as any other equal portion of railroad situated within the said District of Columbia not constructed on, in, through, or upon any such bridges, tunnels, elevated tracks, or subway.

(Feb. 12, 1901, 31 Stat. 773, ch. 353, § 14; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-838.

1973 Ed., § 47-720.

References in Text

"This Act," referred to in the proviso in this section, means 31 Stat. 773, ch. 353, approved February 12, 1901.

§ 47-839. REASSESSMENT POWERS AND DUTIES OF MAYOR.

The Mayor of the District of Columbia is hereby authorized and directed, in all cases where general taxes or assessments for local improvements in the District of Columbia may be quashed, set aside, or declared void by the Superior Court of the District of Columbia, by reason of an imperfect or erroneous description of the lot or parcel of ground against which the same shall have been levied by reason of such tax or assessment not having been authenticated by the proper officer, or of a defective return of service of notice, or for any technical reason other than the right of the public authorities to levy the tax or make the improvement in respect of which the assessment was levied, to reassess the lot or parcel of ground in respect of such general taxes or the improvement mentioned in such defective assessment, with power to collect the same according to existing laws relating to the collection of assessments and taxes; provided, that in cases where such taxes or assessments shall be quashed or declared void by said Court for the reasons hereinbefore stated, the reassessment herein provided for shall be made within 90 days after the judgment or decree of said Court quashing or setting aside such taxes or assessments and any amount theretofore paid upon an assessment which has been declared void shall be credited the owner upon the reassessment made under the provision of this section.

(Apr. 24, 1896, 29 Stat. 98, ch. 123; June 25, 1936, 49 Stat. 1921, ch. 804; June 25, 1948, 62 Stat. 991, ch. 646, § 32(b); May 24, 1949, 63 Stat. 107, ch. 139, § 127; July 29, 1970, 84 Stat. 573, Pub. L. 91-358, title I, § 155(c)(46); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-839.

1973 Ed., § 47-721.

§ 47-840. VALUATION OF FEDERAL PROPERTY--REAL ESTATE INCLUDED; RETURN TO CONGRESS.

There shall be a valuation taken of all real estate belonging to the United States in the District, except the public buildings, and the grounds which have been dedicated to the public use as parks and squares, at least once in 5 years, and return thereof shall be made by the Commissioner of the District of Columbia to the President of the Senate and Speaker of the House of Representatives on the first day of the session of Congress held after such valuation shall be taken.

(R.S., D.C., § 138; June 20, 1874, 18 Stat. 116, ch. 337, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-840.

1973 Ed., § 47-722.

§ 47-841. VALUATION OF FEDERAL PROPERTY--SECRETARY OF INTERIOR TO DESIGNATE PERSONS AND REGULATIONS.

All valuations of property belonging to the United States shall be made by such persons as the Secretary of the Interior shall appoint, and under such regulations as he shall prescribe.

(R.S., D.C., § 139; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-841.

1973 Ed., § 47-723.

§ 47-842. HISTORIC PROPERTY TAX RELIEF--ASSESSMENT OF OFFICIALLY DESIGNATED BUILDINGS.

For certain officially designated historic buildings in the District, the Mayor shall, in addition to assessing at full market value, assess land and improvement on the basis of current use and structures of the buildings, which latter assessment, if it is less than full market value, shall be the basis of tax liability to the District.

(Sept. 3, 1974, 88 Stat. 1058, Pub. L. 93-407, title IV, § 432; Jan. 3, 1975, 88 Stat. 2178, Pub. L. 93-635, § 15(c); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-842.

1973 Ed., § 47-652.

§ 47-843. HISTORIC PROPERTY TAX RELIEF--ELIGIBILITY.

To be eligible for historic property tax relief, real property must be a historic building designated by the Joint Committee on Landmarks of the National Capital and, in addition, must be approved by the Mayor under § 47- 844.

(Sept. 3, 1974, 88 Stat. 1058, Pub. L. 93-407, title IV, § 433; Jan. 3, 1975, 88 Stat. 2178, Pub. L. 93-635, § 15(d); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-843.

1973 Ed., § 47-653.

§ 47-844. HISTORIC PROPERTY TAX RELIEF--AGREEMENTS FOR MAINTENANCE AND USE OF BUILDINGS.

The Council may provide that the owners of historic buildings which have been so designated by the Joint Committee on Landmarks of the National Capital may enter into agreements with the government of the District of Columbia for periods of at least 20 years which will assure the continued maintenance of historic buildings in return for property tax relief. Such a provision shall, as a condition for tax relief, require reasonable assurance that such buildings will be used and properly maintained and such other conditions as the Council finds to be necessary to encourage the preservation of historic buildings. The Council shall also provide for the recovery of back taxes, with interest, which would have been due and payable in the absence of the exemption, if the conditions for such exemption are not fulfilled.

(Sept. 3, 1974, 88 Stat. 1058, Pub. L. 93-407, title IV, § 434; Jan. 3, 1975, 88 Stat. 2178, Pub. L. 93-635, § 15(e); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-844.

1973 Ed., § 47-654.

§ 47-845. TAX DEFERRAL--AMOUNT.

(a) An eligible taxpayer may defer each year any real property tax owed in excess of 110% of his or her immediately preceding year's real property tax liability for Class 1 Property as defined in § 47-813(c)(1). To be eligible for such deferral the taxpayer must:

- (1) Have owned for at least 1 year the property for which the deferral is claimed;
- (2) Certify that such property is currently occupied by the taxpayer and that such property was occupied by the taxpayer for the 12 month period immediately preceding the application for deferral; and
- (3) File a written application for deferral on a form provided by the Mayor. An application for real property tax deferral shall be filed with the Mayor before the last date an installment payment of the real property taxes which are to be deferred is due.
- (4)-(7) [Repealed].

(b) If a taxpayer submits a timely application for deferral of real property taxes, the amount of real property tax owed in excess of 110% of the prior year's tax bill shall not constitute delinquent taxes nor shall the taxpayer be assessed any interest for the period said application is pending. A taxpayer shall be eligible to start deferring portions of the increased property tax liability immediately after his or her application has been approved by the Mayor. If the application for deferral is disapproved, the taxpayer shall be notified, in writing, of said disapproval and the reasons therefor and granted an additional 30 days to pay said taxes without interest.

(c) Taxes deferred under this section shall bear interest at the rate of 8% per annum.

(d) No further deferrals of real property tax shall be granted to a taxpayer when the aggregate amount of the deferred real property tax plus interest from previous tax years, under this section, § 47-845.02, and § 47-845.03, is equal to or greater than 25% of the assessed value of the real property for the tax year for which the deferral is requested.

(e) Taxes deferred under this section, together with all accumulated interest, shall constitute a preferential lien upon the real property which shall be immediately payable by the seller, transferor, or conveyer whenever the real property is sold, refinanced, transferred, or conveyed in any manner, or whenever additional co-owners (other than spouse or domestic partner) are added to the real property; except, that whenever such real property is sold, transferred, or conveyed to the mother, father, spouse, domestic partner, children by blood or legally adopted children of the seller, transferor, or conveyer, the deferred taxes lien, if not satisfied, shall remain in full force and effect.

(Sept. 3, 1974, 88 Stat. 1058, Pub. L. 93-407, title IV, § 435; Oct. 13, 1978, D.C. Law 2-119, § 3, 25 DCR 1514; July 24, 1982, D.C. Law 4-128, § 2, 29 DCR 2401; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 20, 2005, D.C. Law 16-33, § 1143(c), 52 DCR 7503; Sept. 12, 2008, D.C. Law 17-231, § 41(b), 55 DCR 6758.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-845.

1973 Ed., § 47-655.

Effect of Amendments

D.C. Law 16-33, rewrote subsec. (d), which had read as follows:

"(d) No further deferrals of real property tax shall be granted to a taxpayer when the aggregate amount of the deferred tax plus interest equals 25% of the assessed value of the property for the tax year for which the deferral is requested."

D.C. Law 17-231, in subsec. (e), substituted "(other than spouse or domestic partner)" for "(other than spouse)" and "spouse or domestic partner" for "husband, wife".

Emergency Act Amendments

For temporary (90 day) amendment of section, see §§ 1143(c), 1144 of Fiscal Year 2006 Budget Support

Legislative History of Laws

For legislative history of D.C. Law 2-119, see Historical and Statutory Notes following § 47-824.

Law 4-128, the "Real Property Tax Deferral Simplification Act of 1982," was introduced in Council and assigned Bill No. 4-342, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 27, 1982 and May 11, 1982, respectively. Signed by the Mayor on June 1, 1982, it was assigned Act No. 4-193 and transmitted to both Houses of Congress for its review.

For Law 16-33, see notes following § 47-308.01.

For Law 17-231, see notes following § 47-802.

Miscellaneous Notes

Section 1144 of D.C. Law 16-33 provides that §§ 1142 and 1143 shall apply to tax periods beginning after September 30, 2005.

§ 47-845.01. TAX DEFERRAL--BUREAU OF NATIONAL AFFAIRS.

(a) Notwithstanding any other law or regulation, the Mayor may enter into an agreement with The Bureau of National Affairs, Inc. ("BNA"), and BNA Washington, Inc. ("BNAW"), to defer, up to 10 years, any real property tax liability on property located on Lot 109 and Lot 883 of Square 24, popularly known as 1227-1231 25th Street, N.W., Washington, D.C., or any property in the District of Columbia acquired for headquarters and principal operations as an addition to, or substitute for, the 25th Street address during the term of any deferral agreement.

(b) The Mayor is authorized to enter into a written agreement ("Agreement") with BNA and BNAW on such terms and conditions as the Mayor deems to be in the best interest of the District, the purpose of which is to provide BNA and BNAW with incentives to continue their current occupancy and usage of the real property specified in subsection (a) of this section, or any similar District property substituted therefor, for which real property tax relief is to be granted and in which BNA and BNAW maintain their headquarters and principal operations, including, but not limited to, production, editorial, home office sales, and home office operations, and to expand their business operation by committing to the lease or purchase of an additional 95,000 square feet of office space in the District of Columbia.

(c) The amount of real property tax owed during an approved deferment period shall not constitute delinquent taxes nor shall BNA and BNAW be assessed any interest or penalty for the deferment period. The deferral shall be prospective and shall apply only to the specified tax years.

(d) Taxes, including penalty and interest thereon, deferred under this section shall constitute a preferential lien upon the real property which shall be payable immediately by the seller, transferor, or conveyer whenever the real property is sold, transferred, or conveyed in any manner, to an entity other than BNAW or a wholly-owned subsidiary of BNA or whenever additional co-owners (other than BNA or a wholly-owned subsidiary of BNA) are added to the real property.

(e) In no event shall the deferral granted pursuant to this section be transferable.

(f) As a condition to the grant of tax benefits under this section, BNA and BNAW shall submit to the Mayor by March 31st of each tax year an affidavit, signed under penalty of perjury. The affidavit shall contain the following averments or documentation of same establishing that after reasonable investigation, the undersigned have determined that BNA and BNAW:

- (1) Have met and intend to continue to meet the requirements applicable to the receipt of the real property tax deferral pursuant to the Agreement;
- (2) Are in compliance with the terms of all public benefit agreements entered into with the District;
- (3) Have recorded as an obligation all unpaid taxes on the subject property in their financial statements;
- (4) Are not now receiving and do not now have pending any other application for forgiveness of the obligation to pay any taxes, or for the abatement of real property tax liability imposed by the District, except as provided in § 47- 825.01 and subsection (i) of this section;
- (5) Are not delinquent in the payment of taxes, assessments, fees, or other indebtedness to the District; and
- (6) Are not in violation of the laws and regulations of the District.

(g) The Mayor shall make an annual determination of the compliance by BNA and BNAW with the requirements of this section and the Agreement under this section.

- (1) If the Mayor determines that BNA and BNAW are in compliance, the Mayor shall issue to BNA and BNAW and to the Director of the Department of Finance and Revenue ("Director") a certificate of

compliance.

(2) If the Mayor determines that BNA and BNAW are not in compliance, and after the Mayor gives to BNA and BNAW written notice and a reasonable time to cure the noncompliance or default and BNA and BNAW fail to cure the noncompliance or default, the Mayor shall issue to BNA and BNAW and to the Director a certificate of noncompliance and shall direct that BNA and BNAW be billed for the assessment based on the accumulated tax liability as if the deferment had not been approved. The Mayor may waive, in whole or in part, interest and penalties, when, in his or her judgment, such waiver would be in the public interest.

(h) Any assessment pursuant to a determination of noncompliance shall be due and payable by March 31st following the end of the tax year in which the certificate of noncompliance was issued.

(i)(1) If BNA and BNAW are aggrieved by any assessment of accumulated real property tax, penalty, and interest on real property owned by BNA or BNAW covered by the Agreement and this section, BNA and BNAW may appeal from the assessment in the same manner and to the same extent as provided in § 47-825.01 and in §§ 47-3303 and 47-3304; provided, however, that the deferred real property taxes need not first be paid.

(2) At the termination of the 10-year deferral period, BNA and BNAW shall be responsible for the payment of the deferred real property tax notwithstanding the pendency of any administrative or judicial challenge to a real property tax levy or assessment.

(j) The Mayor is authorized to develop the necessary forms and procedures, and to promulgate regulations, necessary to carry out the provisions of this section.

(Sept. 3, 1974, 88 Stat. 1058, Pub. L. 93-407, title IV, § 435a, as added Apr. 9, 1997, D.C. Law 11-250, § 2, 44 DCR 1253; Mar. 24, 1998, D.C. Law 12-81, § 60, 45 DCR 745.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-845.1.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2, 4, 5, 6 of BNA Washington, Inc., Real Property Tax Deferral Temporary Amendment Act of 1997 (D.C. Law 12-18, September 12, 1997, law notification 44 DCR 5460).

For temporary (225 day) amendment of section, see § 901 of Fiscal Year 1998 Revised Budget Support Temporary Act of 1997 (D.C. Law 12-59, March 20, 1998, law notification 45 DCR 2094).

For temporary (225 day) repeal of D.C. Law 11-250, §§ 4 and 5, see § 3 of Real Property Tax Clarity and Liter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2 of BNA Washington, Inc., Real Property Tax Deferral Temporary Amendment Act of 1996 (D.C. Law 11-219, April 9, 1997, law notification 44 DCR 2577).

Emergency Act Amendments

For temporary addition of section, see § 2 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1996 (D.C. Act 11-365, August 15, 1996, 43 DCR 4588), § 2 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658), § 2 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 2 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary requirement that the Mayor submit to the Council proposed legislation to establish comprehensive standards for the provision of incentives by the District government to maintain existing employers in the District and to attract new employers, see § 4 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658) and § 4 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary requirement that the Mayor not reduce or deter tax liability should the Mayor fail to submit proposed legislation to establish comprehensive standards to maintain existing employers in the District and to attract new employers, see § 5 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658), and § 5 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary application of the provisions of D.C. Act 11-440 to the tax year beginning October 1, 1996, and

ending September 30, 1997, and for each tax year thereafter through September 30, 1997, see § 7 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658).

For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996), see § 8(a) of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), see § 8(b) of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 9(a) of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Temporary Amendment Act of 1996 (D.C. Act 11-433, October 18, 1996, 43 DCR 6176), see § 9(b) of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary amendment of the BNA Washington, Inc., Real Property Tax Deferral Amendment Act of 1996 (D.C. Act 11-514), see § 6 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary addition of section, see § 2 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1996 (D.C. Act 11-365, August 15, 1996, 43 DCR 4588), § 2 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658), § 2 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 2 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary requirement that the Mayor submit to the Council proposed legislation to establish comprehensive standards for the provision of incentives by the District government to maintain existing employers in the District and to attract new employers, see § 4 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658) and § 4 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary requirement that the Mayor not reduce or deter tax liability should the Mayor fail to submit proposed legislation to establish comprehensive standards to maintain existing employers in the District and to attract new employers, see § 5 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658), and § 5 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996), see § 8(a) of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), see § 8(b) of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 9(a) of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Temporary Amendment Act of 1996 (D.C. Act 11-433, October 18, 1996, 43 DCR 6176), see § 9(b) of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary amendment of section, see § 2 of the BNA Washington, Inc., Real Property Tax Deferral Legislative Review Emergency Amendment Act of 1997 (D.C. Act 12-103, July 2, 1997, 44 DCR 4199).

For temporary amendment of §§ 4 and 5 of D.C. Law 11-250, see § 901 of the Fiscal Year 1998 Revised Budget Support Emergency Act of 1997 (D.C. Act 12-152, October 17, 1997, 44 DCR 6196), and see § 901 of the Fiscal Year 1998 Revised Budget Support Congressional Review Emergency Act of 1997 (D.C. Act 12-239, January 13, 1998, 45 DCR 508).

For temporary (90 day) amendment of section, see § 3 of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

Legislative History of Laws

Law 11-250, the "BNA Washington, Inc., Real Property Tax Deferral Amendment Act of 1996," was introduced in Council and assigned Bill No. 11-818, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 7, 1996, and December 3, 1996, respectively. Signed by the Mayor on December 24, 1996, it was assigned Act No. 11-514 and transmitted to both Houses of Congress for its review. D.C. Law 11-250 became effective on April 9, 1997.

Law 12-60, the "Fiscal Year 1998 Revised Budget Support Act of 1998," was introduced in Council and assigned Bill No. 12-353, which was referred to the Committee of the Whole. The Bill was adopted on first

and second readings on September 8, 1997, and October 7, 1997, respectively. Signed by the Mayor on October 24, 1997, it was assigned Act No. 12-191 and transmitted to both Houses of Congress for its review. D.C. Law 12-60 became effective on March 20, 1998.

Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

References in Text

Pursuant to the Office of the Chief Financial Officer's "Notice of Public Interest" published in the April 18, 1997, issue of the District of Columbia Register (44 DCR 2345) the Office of Tax and Revenue assumed all of the duties and functions previously performed by the Department of Finance and Revenue, as set forth in Commissioner's Order 69-96, dated March 7, 1969. This action was made effective January 22, 1997, *nunc pro tunc*.

Miscellaneous Notes

Application of Law 11-250: Section 7 of D.C. Law 11-250 provided that the provisions of the act shall apply to the tax year beginning October 1, 1996, and ending September 30, 1997, and for each tax year thereafter through September 30, 2007.

Proposed economic development incentives legislation: Section 4 of D.C. Law 11-250, as amended by § 901(a) of D.C. Law 12-60, provides that the Mayor shall submit to the Council, not later than September 16, 1997, proposed legislation to establish comprehensive standards for the provision of incentives by the District government to maintain existing employers in the District and to attract new employers to the District.

Section 5 of D.C. Law 11-250, as amended by § 901(b) of D.C. Law 12-60, provides that if the Mayor does not submit the proposed legislation outlined in § 4 of the act, the Mayor shall not reduce or defer the tax liability, including interest and penalties, or negotiate, or enter into, an agreement for the reduction or deferment of any tax liability, including interest and penalties, of any taxpayer liable to the District for the payment of any tax. Section 5 also provides that if the Mayor does not submit the proposed legislation, one position in the Office of the Assistant City Administrator for Economic Development shall be abolished.

Section 503 of D.C. Law 13-305 provides:

"Sec. 503. Repealer relating to real property tax assessments.

"Sections 4 and 5 of the BNA Washington Inc. Real Property Tax Deferral Amendment Act of 1996, effective April 9, 1997 (D.C. Law 11-250; 44 DCR 1253), are repealed."

§ 47-845.02. TAX DEFERRAL--LOW-INCOME PROPERTY OWNERS.

(a) For purposes of this section, the term:

(1) "Eligible owner" means an owner (or owners):

(A) Who resides in the District in a house or condominium; and

(B) Whose household adjusted gross income is less than \$50,000.

(2) "Household adjusted gross income" means the adjusted gross income of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant by virtue of a written lease for fair market value.

(b) Except as provided in subsection (d) of this section, an eligible owner may defer for each tax year any real property tax in excess of the real property tax for the prior tax year.

(c) Real property tax deferred under this section shall bear interest at the rate of 8% per annum.

(d) Real property tax shall not be deferred if the aggregate amount of the deferred real property tax, including interest thereon, under this section and § 47-845, is equal to or greater than 25% of the assessed value of the real property for the tax year (or half tax year for which the deferral would otherwise continue).

(e) To qualify to receive the deferral, the eligible owner shall complete and file with the Mayor an application in a form prescribed by the Mayor. The eligible owner shall certify, under penalty of perjury, the information provided on the application form and the application form shall be filed in the manner prescribed by the Mayor. The Mayor may require the eligible owner to provide any information which the Mayor considers necessary, including all taxpayer identification numbers of the eligible owner, any other owner, any person with legal or equitable title, and any person in the household of the eligible owner. The Mayor may also require eligible owner, any person with legal or equitable title, and any person in the household of the individual to submit information after the deferral has been granted to determine whether the eligible owner continues to be entitled to the deferral.

(f) If a properly completed and approved application is filed during the period October 1 through March 31 of the tax year, the eligible owner shall receive the deferral for the entire tax year. Notwithstanding subsection (b) of this section, if a properly completed and approved application is filed during the period April 1 through September 30, the eligible household shall receive 1/2 of the deferral, which shall be applied to the second installment only.

(g) The application form filed by the individual, shareholder, or member shall apply to the initial tax year or initial second-half tax year, and to any succeeding tax year thereafter, for which the deferral is granted.

(h)(1) If the eligible owner no longer qualifies for the deferral, the eligible owner shall notify the Mayor of the date of the change in eligibility within 30 days after the change in eligibility and the amount of the deferred tax, plus interest at the rate provided in subsection (c) of this section, for the tax year in which the change in eligibility occurred shall be paid within 30 days of the change in eligibility. If the applicant fails to notify the Mayor timely, the amount of the deferred tax, plus interest thereon, shall bear interest at the rate provided for the payment of delinquent real property taxes, plus applicable penalties thereon.

(2) Notwithstanding paragraph (1) of this subsection, if the real property of the eligible owner is transferred and continues to qualify for the deferral 30 days or less before the date of execution of the deed of transfer, the eligible owner shall not be required to notify the Mayor of the change in eligibility.

(3) If the change in eligibility occurs during the period October 1 through March 31 of the tax year, the deferral shall be disallowed for the entire tax year.

(4) If the change in eligibility occurs during the period April 1 through September 30, the deferral shall be disallowed for 1/2 of the tax year.

(i)(1) There shall be a lien on the real property in the amount of the deferred real property tax, at the rate as provided in subsection (c) of this section or subsection (h) of this section, as applicable, and any penalties.

(2) Deferred real property tax, interest thereon, and any penalties, shall be payable upon the transfer of the real property. Real property that is not transferred within one year from the date of death of the eligible owner shall be deemed transferred. Real property tax together, and interest thereon, that is not paid within 5 days of the date of transfer shall be deemed delinquent real property tax.

(j) The eligibility of an eligible owner for the deferral shall not be affected by the transfer of the real property into a revocable trust if the transfer is without consideration and the real property remains the residence of the eligible owner before and after the transfer.

(k) If an eligible owner claims a deferral for more than one real property in the same tax year, and has not timely notified the Mayor of all changes in eligibility, the Mayor shall disallow the deferral for each real property claimed by the eligible owner.

(l) Section 47-863(k) shall apply in the case of a deferral under this section.

(m) The real property tax bill shall indicate whether the real property is receiving the deferral under this section. Any tax certificate shall indicate whether the real property is receiving the deferral under this section and the amount of deferred real property tax, interest thereon, and penalties. If a tax certificate does not contain the foregoing information, the eligible owner, and not the real property, shall be personally liable for the amount of deferred real property tax, interest thereon, and penalties.

(n) Any taxpayer who is 65 years of age or older and who applies for real property tax deferral under this section shall have undergone counseling as described in section 255 of the National Housing Act, approved February 5, 1988 (101 Stat. 1908; 12 U.S.C. § 1715z-20), relating to insurance on home equity conversion mortgages for elderly homeowners.

(Oct. 20, 2005, D.C. Law 16-33, § 1142(b), 52 DCR 7503; Mar. 25, 2009, D.C. Law 17-345, § 2(a), 56 DCR 962.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 17-345, in subsec. (m), added the last two sentences.

Temporary Amendments of Section

Section 2(a) of D.C. Law 17-72 amended subsec. (m) by adding two new sentences at the end to read as follows:

"Any tax certificate shall indicate whether the real property is receiving the deferral under this section and the amount of deferred real property tax, interest thereon, and penalties. If a tax certificate does not contain the foregoing information, the eligible owner, and not the real property, shall be personally liable for the amount of deferred real property tax, interest thereon, and penalties."

Section 5(b) of D.C. Law 17-72 provides that the act shall expire after 225 days of its having taken effect.

Section 2(a) of D.C. Law 17-295, in subsec. (m), added two sentences to the end to read as follows: "Any tax certificate shall indicate whether the real property is receiving the deferral under this section and the amount of deferred real property tax, interest thereon, and penalties. If a tax certificate does not contain the foregoing

information, the eligible owner, and not the real property, shall be personally liable for the amount of deferred real property tax, interest thereon, and penalties."

Section 5(b) of D.C. Law 17-295 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) additions, see §§ 1142(b), 1144 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see § 2(a) of Real Property Tax Benefits Revision Emergency Act of 2007 (D.C. Act 17-145, October 17, 2007, 54 DCR 10748).

For temporary (90 day) amendment, see § 2(a) of Real Property Tax Benefits Revision Congressional Review Emergency Act of 2008 (D.C. Act 17-435, July 16, 2008, 55 DCR 8268).

For temporary (90 day) amendment of section, see § 2(a) of Real Property Tax Benefits Revision Emergency Act of 2008 (D.C. Act 17-547, October 24, 2008, 55 DCR 11975).

Legislative History of Laws

For Law 16-33, see notes following § 47-308.01.

Law 17-345, the "Real Property Tax Benefits Revision Act of 2008", was introduced in Council and assigned Bill No. 17-70 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 18, 2008, and December 16, 2008, respectively. Signed by the Mayor on January 12, 2009, it was assigned Act No. 17-663 and transmitted to both Houses of Congress for its review. D.C. Law 17-345 became effective on March 25, 2009.

Miscellaneous Notes

Short title of subtitle S of title I of Law 16-33: Section 1141 of D.C. Law 16-33 provided that subtitle S of title I of the act may be cited as the Tax Deferral for Low-income Property Owners Act of 2005.

Section 1144 of D.C. Law 16-33 provides that §§ 1142 and 1143 shall apply to tax periods beginning after September 30, 2005.

§ 47-845.03. TAX DEFERRAL--LOW-INCOME SENIOR PROPERTY OWNERS.

(a) For purposes of this section, the term:

(1) "Adjusted gross income" shall have the same meaning as in section 62 of the Internal Revenue Code of 1986, approved August 16, 1954 (68 Stat. 17; 26 U.S.C. § 62).

(2) "Household adjusted gross income" means the adjusted gross income of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant by virtue of a written lease for fair market value.

(3) "Residence" means the principal place of residence in the District of an individual who is domiciled in the District.

(4) "Senior's household" means a house or condominium which is an individual's residence:

(A) That comprises a dwelling unit;

(B) That is Class 1 Property, as defined in § 47-813, and contains not more than 5 dwelling units therein;

(C) That is owned at least 50%, in whole or in part, by the individual who is 65 years of age or older; and

(D) Wherein the household adjusted gross income is less than \$50,000.

(b) Except as provided in subsection (d) of this section, a senior's household may defer each year any real property tax owed.

(c) Taxes deferred under this section shall bear interest at the rate charged on underpayments of federal income taxes under section 6621 of Internal Revenue Code of 1986, approved January 3, 1975 (88 Stat. 2114; 26 U.S.C. § 6621), on the date the first installment of the real property tax to be deferred under this section is originally due to be paid to the District of Columbia; provided, that the rate of interest shall not exceed 8% per year.

(d) No further deferrals of real property tax shall be granted to a senior's household if the aggregate amount of the deferred tax, plus interest, from previous tax years, under this section and § 47-845, is equal to or greater than 25% of the assessed value of the property for the tax year for which the deferral is requested.

(e)(1) There shall be a lien on the real property in the amount of the deferred real property tax, plus interest, at the rate as provided in subsection (c) of this section or subsection (j) of this section, as applicable, and

any penalties.

(2) Deferred real property tax, interest thereon, and any penalties, shall be payable upon the transfer of the real property. Real property that is not transferred within one year from the date of death of the eligible owner shall be deemed transferred. Real property tax together, and interest thereon, that is not paid within 5 days of the date of transfer shall be deemed delinquent real property tax.

(f) To qualify the senior's household to receive the deferral, the individual shall complete and file with the Mayor an application in a form prescribed by the Mayor. The individual shall certify, under penalty of perjury, the information provided on the application form and the application form shall be filed in the manner prescribed by the Mayor. The Mayor may require the individual to provide any information which the Mayor considers necessary, including all taxpayer identification numbers of the individual, any other owner, any person with legal or equitable title, and any person in the household of the individual. The Mayor may also require the individual, any other owner, any person with legal or equitable title, and any person in the household of the individual to submit information after the deferral has been allowed to determine whether the real property remains a senior's household and entitled to the deferral.

(g) If a properly completed and approved application is filed during the period October 1 through March 31 of the tax year, the senior's household shall receive the deferral for the entire tax year. If a properly completed and approved application is filed during the period April 1 through September 30, the senior's household shall receive the deferral for only 1/2 of the property taxes for the year.

(h) The application form filed by the individual shall apply to the initial tax year and to any succeeding tax year thereafter for which the deferral is allowed.

(i)(1) If the senior's household no longer qualifies for the deferral, the eligible owner shall notify the Mayor of the date of the change in eligibility within 30 days after the change in eligibility and the amount of the deferred tax, plus interest at the rate provided in subsection (c) of this section, for the tax year in which the change in eligibility occurred shall be paid within 30 days of the change in eligibility. If the applicant fails to notify the Mayor timely, the amount of the deferred tax, plus interest thereon, shall bear interest at the rate provided for the payment of delinquent real property taxes, plus applicable penalties thereon.

(2) Notwithstanding paragraph (1) of this subsection, if the real property of the senior's household is transferred and continued to qualify for the deferral 30 days or less before the date of execution of the deed of transfer, the individual, shareholder, or member shall not be required to notify the Mayor of the change in eligibility.

(3) If the change in eligibility occurs during the period October 1 through March 31 of the tax year, the deferral shall be disallowed for the entire tax year.

(4) If the change in eligibility occurs during the period April 1 through September 30, the deferral shall be disallowed for only 1/2 of the property taxes for the year.

(j) If real property tax is owing as a result of an erroneous or improper deferral, the following shall apply:

(1)(A) If the senior's household was transferred, the individual shall be personally liable for the amount of the delinquent real property tax which was not paid timely during the period when the individual had an ownership interest in the senior's household, together with interest at the same rate as provided in this chapter for the late payment of real property tax.

(B) The tax shall be considered due on the date that the total amount of real property tax was due but unpaid and shall be collected in the manner prescribed under Chapter 44 [of this title].

(2) Notwithstanding paragraph (1) of this subsection, if the senior's household was transferred and the grantee failed to timely record a deed under § 47-1431, there shall be a lien on the real property in the amount of the delinquent real property tax which was not timely paid, together with interest as provided in this chapter for the late payment of real property tax.

(3) In all other cases, there shall be a lien on the real property in the amount of the delinquent real property tax which was not paid timely, together with interest as provided in this chapter for the late payment of real property tax.

(k) The eligibility of a senior's household for the deferral shall not be affected by the transfer of the senior's household into a revocable trust if the transfer is without consideration and the senior's household remains the residence of the individual-grantor before and after the transfer.

(l) Only one individual in a household and that individual's spouse or domestic partner, if any, shall claim a deferral for a senior's household in the District.

(m) If an individual claims more than one senior's household in the same tax year, and has not timely notified the Mayor of all changes in eligibility, the Mayor shall disallow the deferral for all senior's households claimed by the individual.

(n) Section 47-863(k) shall apply in the case of deferral under this section.

(o) The real property tax bill shall indicate whether the real property is receiving the deferral under this section. Any tax certificate shall indicate whether the real property is receiving the deferral under this section and the amount of deferred real property tax, interest thereon, and penalties. If a tax certificate

does not contain the foregoing information, the eligible owner, and not the real property, shall be personally liable for the amount of deferred real property tax, interest thereon, and penalties.

(p) Any taxpayer who is 65 years of age or older, who applies for property tax deferral under this section shall have undergone counseling as described in section 255 of the National Housing Act, approved February 5, 1988 (101 Stat. 1908; 12 U.S.C. § 1715z-20), relating to insurance on home equity conversion mortgages for elderly homeowners.

(Oct. 20, 2005, D.C. Law 16-33, § 1142(b), 52 DCR 7503; Mar. 2, 2007, D.C. Law 16-191, § 5(d), 53 DCR 6794; Sept. 12, 2008, D.C. Law 17-231, § 41(c), 55 DCR 6758; Mar. 25, 2009, D.C. Law 17-345, § 2(b), 56 DCR 962.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 16-191, in subsecs. (a)(4)(A), (B), (C), and (D), validated previously made technical corrections.

D.C. Law 17-231, in subsec. (l), substituted "spouse or domestic partner" for "spouse".

D.C. Law 17-345, in subsec. (o), added the last two sentences.

Temporary Amendments of Section

Section 2(b) of D.C. Law 17-72 amended subsec. (o) by adding two new sentences at the end to read as follows:

"Any tax certificate shall indicate whether the real property is receiving the deferral under this section and the amount of deferred real property tax, interest thereon, and penalties. If a tax certificate does not contain the foregoing information, the eligible owner, and not the real property, shall be personally liable for the amount of deferred real property tax, interest thereon, and penalties."

Section 5(b) of D.C. Law 17-72 provides that the act shall expire after 225 days of its having taken effect.

Section 2(b) of D.C. Law 17-295, in subsec. (o), added two sentences to the end to read as follows: "Any tax certificate shall indicate whether the real property is receiving the deferral under this section and the amount of deferred real property tax, interest thereon, and penalties. If a tax certificate does not contain the foregoing information, the eligible owner, and not the real property, shall be personally liable for the amount of deferred real property tax, interest thereon, and penalties."

Section 5(b) of D.C. Law 17-295 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition of section, see §§ 1142(b), 1144 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see § 2(b) of Real Property Tax Benefits Revision Emergency Act of 2007 (D.C. Act 17-145, October 17, 2007, 54 DCR 10748).

For temporary (90 day) amendment, see § 2(b) of Real Property Tax Benefits Revision Congressional Review Emergency Act of 2008 (D.C. Act 17-435, July 16, 2008, 55 DCR 8268).

For temporary (90 day) amendment of section, see § 2(b) of Real Property Tax Benefits Revision Emergency Act of 2008 (D.C. Act 17-547, October 24, 2008, 55 DCR 11975).

Legislative History of Laws

For Law 16-33, see notes following § 47-308.01.

For Law 16-191, see notes following § 47-308.02.

For Law 17-231, see notes following § 47-802.

For Law 17-345, see notes following § 47-845.02.

Miscellaneous Notes

Section 1144 of D.C. Law 16-33 provides that §§ 1142 and 1143 shall apply to tax periods beginning after September 30, 2005.

§ 47-846. TAX DEFERRAL--HOMEOWNER WHOSE ADJUSTED GROSS INCOME EXCEEDS \$20,000.[REPEALED]

(July 24, 1982, D.C. Law 4-128, § 3, 29 DCR 2401.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-846.

Legislative History of Laws

For legislative history of D.C. Law 4-128, see Historical and Statutory Notes following § 47-845.

§ 47-846.01. DEFERRAL OR FORGIVENESS OF PROPERTY TAX.

The Mayor may defer or forgive, in whole or in part, any property tax owed to the District of Columbia with respect to any qualified real property approved pursuant to § 6-1503.

(Sept. 3, 1974, Pub. L. 93-407, title IV, § 436a, as added Oct. 20, 1988, D.C. Law 7-177, § 6(b), 35 DCR 6158; enacted, Apr. 9, 1997, D.C. Law 11- 254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-846.1.

Temporary Amendments of Section

Section 2 of D.C. Law 18-27 designated the existing text as subsec. (a) and added subsec. (b) to read as follows:

"(b) Upon application, the Mayor shall defer, without penalty, until September 15, 2009, all the first half billing of real property taxes for tax year 2009 owed to the District of Columbia by a small business located within an active streetscape construction corridor on all the city blocks of H Street, N.E., between 3rd Street, N.E., and 15th Street, N.E.; all the city blocks of 7th Street, S.E., between North Carolina Avenue, S.E., and Pennsylvania Avenue, S.E.; and all the city blocks of 12th Street, N.E., between Michigan Avenue, N.E., and Monroe Street, N.E."

Section 4(b) of D.C. Law 18-27 provides that the act shall expire after 225 days of its having taken effect.

Section 2 of D.C. Law 18-178 designated the existing text as subsec. (a); and added subsec. (b) to read as follows:

"(b) Upon application, the Mayor shall defer, without penalty, until September 15, 2010, all the first half billing of real property tax for tax year 2010 owed to the District of Columbia with respect to any small commercial businesses located within an active streetscape construction corridor for the city blocks of H Street, N.E., between 3rd Street, N.E., and 15th Street, N.E."

Section 4(a) of D.C. Law 18-178 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary forgiveness of real property taxes, interest, penalties, fees, and other related charges against the Children's Defense Fund, for real property tax year 1995, see § 2 of the Children's Defense Fund Equitable Real Property Tax Relief Emergency Act of 1997 (D.C. Act 12-60, March 31, 1997, 44 DCR 2238).

For temporary (90 day) amendment of section, see § 2 of Small Business Streetscape Construction Real Property Tax Deferral Emergency Act of 2009 (D.C. Act 18-48, April 27, 2009, 56 DCR 3579).

For temporary (90 day) amendment of section, see § 2 of H Street, N.E. Small Business Streetscape Construction Real Property Tax Deferral Emergency Act of 2010 (D.C. Act 18-341, March 22, 2010, 57 DCR 2850).

Legislative History of Laws

Law 7-177, the "Economic Development Zone Incentives Amendment Act of 1988," was introduced in Council and assigned Bill No. 7-208, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 28, 1988 and July 12, 1988, respectively. Signed by the Mayor on August 2, 1988, it was assigned Act No. 7-237 and transmitted to both Houses of Congress for its review.

Miscellaneous Notes

Mayor authorized to issue rules: Section 13 of D.C. Law 7-177 provided that the Mayor shall issue rules to implement the provisions of the act.

§ 47-847. SALE OF TAX DELINQUENT PROPERTY--ISSUANCE OF DEED TO DISTRICT; REDEMPTION.

(a) Notwithstanding any other provision of law, whenever any real property in the District of Columbia has been, or shall hereafter be, offered for sale for nonpayment of taxes or assessments of any kind whatsoever, and shall have been bid off in the name of the District of Columbia, and 6 months or more have elapsed since such property was bid off as aforesaid, and the same has not been redeemed as

provided by law, the Mayor of the District may enforce the lien of the District for taxes or other assessments on such real property by ordering that a deed in fee simple to such property be issued by the Mayor of the District of Columbia to the District of Columbia, and up to the time of the issuance of the deed such property may be redeemed by the owner or other person having an interest therein by the payment of all taxes or assessments due the District of Columbia upon said property, and all legal penalties, interests and costs thereon, together with such other expenses and costs, including costs of publication, as may have been incurred by the District.

(b) The time period for redemption of properties brought to tax sale under § 47-1205(b), shall be 6 months.

(c) The time period for redemption of properties brought to tax sale under § 8-807(f), shall be 6 months.

(Sept. 3, 1974, 88 Stat. 1059, Pub. L. 93-407, title IV, § 437; Aug. 9, 1986, D.C. Law 6-135, § 14(e), 33 DCR 3771; Sept. 20, 1989, D.C. Law 8-31, § 5(e), 36 DCR 4750; Sept. 26, 1995, D.C. Law 11-52, § 104(c), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-847.

1973 Ed., § 47-657.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 104(b) of Multiyear Budget Spending Reduction and Support Temporary Act of 1995 (D.C. Law 10-253, March 23, 1995, law notification 42 DCR 1652).

Emergency Act Amendments

Section 1202 of D.C. Act 10-389 provided that the provisions of sections 104(b), 107(c), (d) and (e), and 108(a) and (b) shall apply to the real property tax sale conducted July, 1995, and for each sale conducted thereafter.

For temporary amendment of section, see § 101(b) of the Omnibus Budget Support Emergency Act of 1995 (D.C. Act 11-44, April 28, 1995, 42 DCR 2217) and § 104(c) of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

Legislative History of Laws

Law 6-135, the "Homestead Housing Preservation Act of 1986," was introduced in Council and assigned Bill No. 6-168, which was referred to the Committee on Housing and Economic Development. The Bill was adopted on first and second readings on May 27, 1986 and June 10, 1986, respectively signed by the Mayor on June 13, 1986, it was assigned Act No. 6-173 and transmitted to both Houses of Congress for its review.

Law 8-31, the "District of Columbia Solid Waste Regulation Amendment Act of 1989," was introduced in Council and assigned Bill No. 8-135, which was referred to the Committee on Public Works. The Bill was adopted on first and second readings on May 30, 1989 and June 13, 1989, respectively. Signed by the Mayor on June 27, 1989, it was assigned Act No. 8-54 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 11-52, see Historical and Statutory Notes following § 47-811.01.

Delegation of Authority

Delegation of Mayor's Authority to Issue Tax Deeds to the District of Columbia to the Deputy Mayor for Planning and Economic Development, see Mayor's Order 2003-162, November 18, 2003 (50 DCR 10602).

Delegation of Mayor's Authority to Issue Tax Deeds Pursuant to the Mayor's Authority under D.C. Official Code § 47-847 to the Chief Property Management Officer, see Mayor's Order 2004-193, November 26, 2004 (51 DCR 11373).

Delegation of Authority to the Director of the Department of Housing and Community Development, see Mayor's Order 2007-209, September 27, 2007 (55 DCR 133).

§ 47-848. SALE OF TAX DELINQUENT PROPERTY--TRANSFERENCE OF OWNERSHIP.

The Council is hereby authorized to establish a program whereby title to properties acquired by tax sale pursuant to §§ 47-847 and 47-1303 may, for whatever consideration or sum it deems appropriate, be transferred to persons, nonprofit organizations or nonprofit developers, meeting criteria which shall be established by the Council, and who:

(1) Guarantee to pay taxes on the property;

(2) Live in the property for at least 5 years (for residential property owners), or maintain active ownership and legal possession of the property for at least 10 years and provide needed community

services in the District for at least 10 years (for nonprofit organizations or developers); and

(3) Give assurance of bringing the property into reasonable compliance with the building code in the District.

(Sept. 3, 1974, 88 Stat. 1059, Pub. L. 93-407, title IV, § 438; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 11, 1999, D.C. Law 13-11, § 3(b), 46 DCR 5487; June 12, 2003, D.C. Law 14-310, § 14(b), 50 DCR 1092.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-848.

1973 Ed., § 47-658.

Effect of Amendments

D.C. Law 13-11 provided alternatively to living on the property for 5 years that one "maintain active ownership and legal possession of the property for at least 10 years and provide needed community services in the District for at least 10 years (for nonprofit organizations or developers)."

D.C. Law 14-310, in the introductory paragraph, substituted "§§ 47-847 and 47-1303" for "§ 47-847".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 3 of Homestead Housing Preservation Temporary Amendment Act of 1998 (D.C. Law 12-245, April 20, 1999, law notification 46 DCR 4158).

Emergency Act Amendments

For temporary amendment of section, see § 3 of the Homestead Housing Preservation Emergency Amendment Act of 1998 (D.C. Act 12-556, January 12, 1999, 45 DCR 625).

For temporary (90-day) amendment of section, see § 3(b) of the Homestead Housing Preservation Congressional Review Emergency Amendment Act of 1999 (D.C. Act 13-62, May 10, 1999, 46 DCR 4454).

For temporary (90 day) amendment of section, see §§ 3(d)(1) and 6(b) of the Redevelopment Land Agency Disposition Review Congressional Review Emergency Amendment Act of 2000 (D.C. Act 13-524, January 11, 2001, 48 DCR 624).

Legislative History of Laws

Law 13-11, the "Homestead Housing Preservation Amendment Act of 1999," was introduced in Council and assigned Bill No. 13-50, which was referred to the Committee on Economic Development. The Bill was adopted on first and second readings on February 2, 1999, and March 2, 1999, respectively. Signed by the Mayor on March 22, 1999, it was assigned Act No. 13-48 and transmitted to both Houses of Congress for its review. D.C. Law 13-11 became effective on June 11, 1999.

For Law 14-310, see notes following § 47-365.

§ 47-849. RESIDENTIAL PROPERTY TAX RELIEF--DEFINITIONS.

For purposes of §§ 47-850 through 47-850.04, the term:

(1) "Residence" means the principal place of residence within the District of an individual, shareholder, or member, who is domiciled in the District.

(2) "Homestead" means:

(A) In the case of real property improved by a house or a condominium, an individual's residence that:

(i) Comprises a dwelling unit;

(ii) Is Class 1 Property, as defined in § 47-813, that contains not more than 5 dwelling units therein; and

(iii)(I) Is owned in whole or in part by the individual; or

(II) Is owned in whole by trustee under a special needs trust for the benefit of a beneficiary who is deemed to be the owner under § 47-802(5)(E)..

(B)(i) In the case of real property owned by a cooperative housing association that is Class 1 Property, as defined under § 47-813, a shareholder's or member's residence that:

(I) Comprises a dwelling unit; and

(II) By reason of his ownership of stock or membership certificate, a proprietary lease, or other evidence of membership, is occupied by right by the shareholder or member.

(ii) For purposes of sub-subparagraph (i) of this subparagraph, a shareholder or member shall include the beneficiary of a special needs trust who is deemed to be the owner under § 47-802(5)(E).

(Feb. 28, 1978, D.C. Law 2-45, § 2, 24 DCR 3614; Mar. 3, 1979, D.C. Law 2-130, § 7(a), 25 DCR 2517; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 25, 2002, D.C. Law 14-147, § 2(c), 49 DCR 4219; Oct. 20, 2005, D.C. Law 16-33, § 1297(a)(2), 52 DCR 7503.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-849.

1973 Ed., § 47-659.

Effect of Amendments

D.C. Law 14-147 rewrote the section which had read as follows:

"For the purposes of 47-849 to 47-856:

"(1) The term 'single-family residential property' means real property improved by a dwelling which is used exclusively for nontransient residential purposes and which contains not more than 1 dwelling unit, whether as a row, detached, or semidetached structure, or as a single condominium unit in a declared property regime.

"(2) The term 'cooperative housing association' means an association, whether incorporated or unincorporated, organized for the purpose of owning and operating residential real property in the District of Columbia, the shareholders or members of which, by reason of their ownership of a stock or membership certificate, a proprietary lease or other evidence of membership, are entitled to occupy a dwelling unit pursuant to the terms of a proprietary lease or occupancy agreement."

D.C. Law 16-33, rewrote pars. (2)(A)(iii) and (2)(B). Prior to amendment pars. (2)(A)(iii) and (2)(B) read as follows:

"(iii) Is owned in whole or in part by the individual."

"(B) In the case of real property owned by a cooperative housing association that is Class 1 Property, as defined under § 47-813, a shareholder's or member's residence that:

"(i) Comprises a dwelling unit; and

"(ii) By reason of his ownership of stock or membership certificate, a proprietary lease, or other evidence of membership, is occupied by right by the shareholder or member."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(c) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

Emergency Act Amendments

For temporary (90 day) amendment of section, see §§ 2(c), 3 of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) amendment of section, see § 2(c) of Homestead and Senior Citizen Real Property Tax Legislative Review Emergency Act of 2001 (D.C. Act 14-226, January 8, 2002, 49 DCR 668).

For temporary (90 day) amendment of section, see §§ 1297(a)(2), 1298, 1299 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

Legislative History of Laws

Law 2-45, the "Residential Property Tax Relief Act of 1977," was introduced in Council and assigned Bill No. 2-127, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first, amended first, and second readings on June 28, 1977, July 26, 1977 and September 13, 1977, respectively. Signed by the Mayor on November 2, 1977, it was assigned Act No. 2-96 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 2-130, see Historical and Statutory Notes following § 47-803.

For Law 14-147, see notes following § 47-813.

For Law 16-33, see notes following § 47-308.01.

Miscellaneous Notes

Definitions applicable: The definitions in § 47-803 apply to this section.

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

Applicability and expiration of subtitle KK of title I, §§ 1295 to 1300, of D.C. Law 16-33: Sections 1298 and 1299, as amended by D.C. Law 17-219, § 7068(l), (m) provide:

"Sec. 1298. Conditional applicability.

"(a) Sections 1296 and 1297 shall apply for taxable years beginning after September 30, 2005.

"(b) Repealed.

"Sec. 1299. Repealed."

§ 47-850. RESIDENTIAL PROPERTY TAX RELIEF--HOMESTEAD DEDUCTION FOR HOUSES AND CONDOMINIUM UNITS.

(a) For purposes of levying the real property tax during a tax year, the Mayor shall deduct \$67,500, increased annually, beginning October 1, 2012, by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50), from the assessed value of real property which qualifies as a homestead. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back.

(b) To qualify the homestead and receive the deduction, the individual shall complete and file with the Mayor an application in a form prescribed by the Mayor. The individual shall certify, under penalty of perjury, the information provided on the application form and the application form shall be filed in the manner prescribed by the Mayor. The Mayor may require the individual to provide any information which the Mayor considers necessary, including all taxpayer identification numbers of the individual, any other owner, any person with legal or equitable title, and any person in the household of the individual. The Mayor may also require the individual, any other owner, any person with legal or equitable title, and any person in the household of the individual to supply information after the homestead has been granted to determine whether the real property remains a homestead and entitled to the deduction.

(c) If a properly completed and approved application is filed during the period October 1 through March 31 of the tax year, the real property shall receive the deduction for the entire tax year. Notwithstanding subsection (a) of this section, if a properly completed and approved application is filed during the period April 1 through September 30, the real property shall receive 1/2 of the deduction for the second installment only.

(d) An individual may only claim one lot as a homestead. If a homestead comprises more than one lot, the deduction may only be applied against the estimated market value of one lot and the other lots shall not receive the deduction. Only one person in a household shall be entitled to claim a homestead in the District.

(e) The real property tax bill shall indicate whether the real property is receiving the deduction.

(Feb. 28, 1978, D.C. Law 2-45, § 3, 24 DCR 3614; Mar. 3, 1979, D.C. Law 2-130, § 7(b), 25 DCR 2517; Nov. 20, 1979, D.C. Law 3-37, § 6, 26 DCR 1564; Apr. 23, 1980, D.C. Law 3-60, § 2, 27 DCR 987; Mar. 10, 1982, D.C. Law 4-73, § 2, 28 DCR 5276; July 24, 1982, D.C. Law 4-129, §§ 2, 4, 29 DCR 2405; Sept. 23, 1986, D.C. Law 6-153, § 4, 33 DCR 4787; Sept. 29, 1988, D.C. Law 7-161, § 3, 35 DCR 5730; Sept. 20, 1990, D.C. Law 8-160, § 3, 37 DCR 4653; Sept. 27, 1990, D.C. Law 8-172, § 3, 37 DCR 4844; Dec. 10, 1991, D.C. Law 9-53, § 2, 38 DCR 6587; Mar. 7, 1992, D.C. Law 9-56, § 4, 38 DCR 7281; Oct. 7, 1992, D.C. Law 9-177, §§ 5, 7, 39 DCR 5868; Sept. 30, 1993, D.C. Law 10-25, § 106, 40 DCR 5489; June 14, 1994, D.C. Law 10-127, § 3(a), 41 DCR 2050; May 16, 1995, D.C. Law 10-255, § 46, 41 DCR 5193; Sept. 26, 1995, D.C. Law 11-52, § 106, 42 DCR 3684; Apr. 18, 1996, D.C. Law 11-110, § 68, 43 DCR 530; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 23, 1997, D.C. Law 12-38, § 2, 44 DCR 4852; June 25, 2002, D.C. Law 14-147, § 2(d), 49 DCR 4219; Mar. 13, 2004, D.C. Law 15-105, § 80(b), 51 DCR 881; Apr. 22, 2004, D.C. Law 15-135, § 2(a), 51 DCR 1843; Dec. 7, 2004, D.C. Law 15-205, § 1162(c), 51 DCR 8441; Oct. 20, 2005, D.C. Law 16-33, § 1082(a), 52 DCR 7503; May 12, 2006, D.C. Law 16-98, § 2(b), 53 DCR 1869; Sept. 18, 2007, D.C. Law 17-20, § 1032(b), 54 DCR 7052; Mar. 3, 2010, D.C. Law 18-111, § 7241(a), 57 DCR 181.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-850.

1973 Ed., § 47-659.1.

Effect of Amendments

D.C. Law 14-147 rewrote the section which had read as follows:

"(a) For the purpose of computing taxes on real property in the District of Columbia for the tax year beginning July 1, 1977, and ending June 30, 1978, notwithstanding the provisions of § 47-820, there shall be deducted from the estimated market value of a single-family residential property the amount of \$6,000; provided, however, that such deduction shall not exceed the estimated market value of that property.

"(b) For the purpose of computing taxes on real property in the District of Columbia for the tax year beginning July 1, 1978, notwithstanding the provisions of § 47-820, there shall be deducted from the estimated market value of a single-family residential property which is the principal place of residence of its owner and from the estimated market value of a residential property with 5 or fewer dwelling units which includes the principal place of residence of its owner the amount of \$9,000; provided, however, that such deduction shall not exceed the estimated market value of the property. To determine the owner's principal place of residence, the Mayor shall devise a form for an affidavit and mail it to the owner along with the notice of assessment required under § 47-824. In order to obtain the deduction provided under this subsection, the owner shall complete the affidavit and return it to the Mayor within 60 days of the date such affidavit form was mailed to the owner. The Mayor may verify the contents of the affidavit. The Mayor may grant a reasonable extension of time, not to exceed 60 days, for filing the affidavit whenever in his or her judgment good cause exists therefor.

"(c)(1) For the purpose of computing taxes on real property in the District of Columbia for the tax year beginning July 1, 1979, and for each tax year thereafter, notwithstanding the provisions of § 47-820, the amount of \$9,000 or, commencing with that portion of tax year beginning July 1, 1986, that occurs after January 1, 1987, the amount of \$15,000 or, commencing with the tax year beginning July 1, 1988, the amount of \$22,000 or, commencing with the tax year beginning July 1, 1990, the amount of \$30,000 shall be deducted from the estimated market value of improved residential real property which:

"(A)(i) Is occupied by the owner of the property who is subject to District income taxation during the period for which the homestead deduction is sought and provided; or

"(ii) Is unoccupied due to a major fire, flood, or other casualty that occurred during the 12 months preceding the tax year and was not intentionally caused by the owner; provided, that the property was qualified to receive the homestead deduction at the time of the major fire, flood, or other casualty occurred;

"(B) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and

"(C) Is used exclusively for nontransient residential dwelling purposes; provided, that such deduction shall not exceed the estimated market value of the property.

"(2)(A) In order to obtain the deduction provided for under this subsection, owners of eligible real property shall complete and file with the District of Columbia Department of Finance and Revenue ('Department') on or before June 1st preceding the tax year, an application form devised by the Department.

"(B) For the tax year beginning July 1, 1981, and ending June 30, 1982, the application form required by subparagraph (A) of this paragraph shall be completed and filed with the Department before December 1, 1981. If such application is filed with the Department in person, the real property owner so filing shall be given a receipt for the application. If such application is mailed to the Department, the Department shall mail a receipt to the real property owner so filing; provided, that the real property owner so filing encloses a stamped self-addressed envelope with his application.

"(3), (4) [Repealed].

"(d)(1) For the purpose of computing taxes on real property in the District of Columbia for the tax year commencing July 1, 1977, the Mayor shall deduct from the estimated market value of residential real property owned by a cooperative housing association and occupied by the members of such association the amount of 12% of the estimated market value of said property; provided, however, that the deduction may not exceed the amount of \$6,000 multiplied by the number of dwelling units which are the principal place of residence of members of such association.

"(2) For the purpose of computing taxes on real property in the District of Columbia for the tax year commencing July 1, 1978, and for each year thereafter, the Mayor shall deduct from the estimated market value of residential real property owned by a cooperative housing association and occupied by the shareholders or members of such association the amount of 60% of the estimated market value of said property; provided, however, that the deduction may not exceed the amount of \$9,000 or, commencing with that portion of tax year beginning July 1, 1986, that occurs after January 1, 1987, the amount of \$15,000 or, commencing with the tax year beginning July 1, 1988, the amount of \$22,000 or, commencing with the tax year beginning July 1, 1990, the amount of \$30,000 multiplied by the number of dwelling units which are occupied by the shareholders or members of such association.

"(3) [Repealed].

"(4) Notwithstanding the provisions of paragraph (1) of this subsection, for the tax year commencing July 1, 1977 only, tax bills relating to residential real property owned by cooperative housing associations shall not reflect the deduction from estimated market value provided for in paragraph (1) of this subsection. Such tax bills shall be paid in the full amount shown thereon at the times provided for in paragraph (1) of this subsection. The amount of the deduction shall be determined by the Mayor at the earliest practicable time after receipt of the required affidavits and shall be refunded to the owners of such property, such refunds to be made from current real property tax revenues.

"(e)(1)(A) Except as provided in paragraph (3) of this subsection, applications shall be filed by September 1st preceding any tax year. To obtain the deduction provided for under subsections (c)(1) and (d)(2) of this section owners of eligible property shall properly complete and file an application as prescribed by the Mayor.

To obtain the deduction and to determine the occupancy of eligible property as described in subsection (d)(2) of this section each shareholder or member of the cooperative housing association shall (in such manner and at such time as the Mayor shall prescribe) complete and return the application herein provided for. The Mayor may require the officers or managers of each cooperative housing association to distribute the applications to its shareholders or members and to collect the completed applications from such shareholders or members for return to the Mayor. Officers or managers of each cooperative housing association shall supply such other information as the Mayor may require.

"(B) The Mayor may verify the contents of the applications. If any person, corporation, or association shall willfully make a false statement concerning any information required to be supplied on such application, such person, corporation, or association shall be deemed guilty of perjury, and upon conviction thereof shall be subject to the penalties for that offense provided for by § 22-2405. Upon written request by the owner of eligible property, the Mayor may grant a reasonable extension of time for filing the application, not to exceed 30 days.

"(C) Notwithstanding any other provision of this subsection, effective October 1, 1993, and for each tax year thereafter, the Mayor, upon written request by the owner of eligible real property, may grant a reasonable extension of time for filing the application for the homestead deduction required to be filed under subparagraph (A) of this paragraph, when in the Mayor's judgment good cause exists for the extension. Any written request for an extension of the filing deadline of the application for the homestead deduction shall only be considered for the tax year in which it is submitted. If an extension is granted, the property tax liability shall be adjusted in accordance with regulations prescribed by the Mayor.

"(2) Applications filed by June 1st shall apply for the tax year beginning on October 1st following the date of application and for succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to paragraph (3) of this subsection; provided, that the property remains eligible for the deduction. Eligibility for the deduction shall be determined according to the actual use of the property on the first day of each tax year. Property eligible for the deduction on the first day of any tax year shall remain eligible for the entire tax year. Where there is a change in ownership of residential real property after September 1st but before the beginning of the new tax year on October 1st, the new owner shall immediately notify the Mayor of the change in ownership and, to obtain the homestead deduction, shall file a properly completed application by October 15th. This paragraph shall apply to real property tax year 1994 and quinquennial filings shall be filed by September 1st preceding any tax year.

"(2A) The eligibility of any real property for the deduction provided for in this section shall not be affected by the transfer of the real property into a revocable trust, so long as the transfer is without consideration and the property remains the principal residence of the transferor before and after the transfer.

"(3) Commencing with the tax year beginning July 1, 1981, and ending June 30, 1982, the Mayor, in order to implement this subsection, shall mail every 5 years, on or before July 1st, an application to the owners of real property eligible for the deduction. Failure of the Mayor to mail an application to an owner of residential real property eligible for the deduction provided for under this section shall in no manner diminish the obligation of the owner to secure and file, in a timely manner, an application in order to obtain the deduction. Each homeowner eligible for the relief provided under this section or § 47-863 shall be required to file an application for the tax relief for the quinquennial filing period on or before September 1st for the tax year beginning October 1st.

"(4) Any application properly completed and timely filed for the tax year beginning July 1, 1981 and ending June 30, 1982, shall also apply to succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to paragraph (3) of this subsection. Any residential real property which obtains the deduction provided for under this section, for the tax year beginning July 1, 1981, and ending June 30, 1982 shall obtain the deduction for each succeeding tax year until the tax year for which said quinquennial filing is required; provided, that the property remains eligible for the deduction. For the tax years beginning after June 30, 1982, the Mayor shall make applications available to any owner of real property for which the deduction was not obtained for the preceding tax year or 2nd half of the preceding tax year, whichever is applicable.

"(4A)(A) Notwithstanding the provisions of paragraphs (1) and (2) of this subsection, for the tax year beginning July 1, 1992, and ending June 30, 1993, the application required by subsection (c)(2)(A) of this section shall be properly completed and filed by September 15, 1992.

"(B) An application properly completed and filed by September 15, 1992, shall apply to the tax year beginning July 1, 1992, and ending June 30, 1993, and for succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to paragraph (3) of this subsection, provided that the property remains eligible for the deduction.

"(C) If any residential real property owner properly completes and files an application by September 15, 1992, for the deduction provided for under subsection (c)(1) of this section and qualifies for the deduction for the full tax year beginning July 1, 1992, and ending June 30, 1993, or if any residential real property owned by a cooperative housing association for which applications are properly completed and filed by September 15, 1992, for the deduction provided for under subsection (d)(2) of this section qualifies for the deduction for the full tax year beginning July 1, 1992, and ending June 30, 1993, then:

"(i) The real property shall be classified as Class 1 Property for the full tax year;

"(ii) No adjustment shall be made to the 1st half tax bill which is due and payable by September 15, 1992; and

"(iii) The full deduction for the tax year beginning July 1, 1992, and ending June 30, 1993, shall be reflected in the 2nd half tax bill which is due and payable by March 31, 1993.

"(4B)(A) Effective October 1, 1994, and for each tax year thereafter, any residential real property which is eligible for the homestead deduction shall receive the homestead deduction as of the first full month following the date on which a properly completed application has been filed. The homestead deduction shall be prorated on a monthly basis. The Mayor may prorate the homestead deduction retroactively to the date the property became eligible for the deduction when in his or her judgment good cause exists to do so. The homestead deduction shall be retroactively applied only within the current real property tax year. Real property is eligible for the homestead deduction if it meets the requirements set forth in this section and a properly completed application is filed with the Mayor. The real property shall continue to receive the homestead deduction until the next quinquennial filing, provided the property remains eligible to receive the deduction.

"(B) Effective October 1, 1994, and for each tax year thereafter, when real property that received the homestead deduction becomes ineligible for the homestead deduction, the owner of the real property shall notify the Mayor (in a manner and at a time as the Mayor may prescribe by regulations) of the real property's ineligibility. The Mayor shall terminate the homestead deduction effective as of the first full month following the date the property became ineligible for the homestead deduction.

"(5)(A) Effective for the real property tax year that begins on October 1, 1993, any residential real property which is not eligible for the deduction as of October 1, 1993, shall be eligible for the deduction for the second half of the tax year if the property becomes eligible for the deduction by April 1, 1994. To obtain the deduction for the second half of the tax year, an owner of eligible real property shall procure, complete and file an application by March 31, 1994. Applications filed by March 31, 1994, shall be considered for the second half of the tax year that begins on October 1, 1993, and for the succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to paragraph (3) of this subsection; provided, that the property remains eligible for the homestead deduction. The Mayor may verify the contents of the applications.

"(B) Notwithstanding the provisions of this paragraph, effective October 1, 1993, and for each tax year thereafter, the Mayor, upon written request by the owner of eligible real property, may grant a reasonable extension of time, as he or she may prescribe by regulation, for filing the application for the homestead deduction for the second half of the real property tax year, when in the Mayor's judgment good cause exists for the extension. Any written request for an extension of the filing deadline of the application for the homestead deduction for the second half of the real property tax year shall be considered only for the tax year in which it is submitted. If an extension is granted, the property tax liability shall be adjusted in accordance with regulations prescribed by the Mayor.

"(6)(A) Whenever any real property which obtained the deduction provided for in this section for the preceding tax year becomes ineligible for the deduction, the owner of such property shall notify the Mayor (in such manner and at such time as the Mayor shall prescribe) of the termination of eligibility. The Mayor may verify the eligibility of any real property, for which the deduction has been obtained for any tax year, for the deduction for any subsequent tax year.

"(B)(i) If any owner of real property subject to the provisions of this section who is required to notify the Mayor under this subsection of a termination of eligibility for any tax year fails to notify the Mayor (in such manner and at such time as the Mayor shall prescribe) of such termination, the deduction shall be disallowed for each such tax year and shall be taxed at the appropriate rate of taxation for that class. There shall be added to the tax a penalty of 10% of such tax for each such tax year.

"(ii) Any owner who negligently fails to notify the Mayor of a termination of eligibility as required under this subsection shall be guilty of a misdemeanor and shall be fined not more than \$1,000, or imprisoned for not more than 180 days, or both.

"(iii) Any owner who willfully or knowingly fails to notify the Mayor of a termination of eligibility as required under this subsection shall be guilty of a misdemeanor and shall be fined not more than \$5,000, or imprisoned for not more than 1 year, or both.

"(C) The Mayor, pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (§ 2-501 et seq.), shall issue rules to implement the provisions of subparagraph (B) of this paragraph. Such rules shall ensure that the public is educated about the requirement and purposes of subparagraph (B) of this paragraph. In promulgating the rules, the Mayor shall direct that all pertinent application and general mailing information clearly and prominently reflect all relevant laws and regulations governing notice to the Mayor of termination of eligibility, including notice of all possible fines and penalties for failure to properly notify the Mayor of eligibility termination. Efforts to educate the public shall be multi-lingual and in alternative formats. The proposed rules shall be submitted to the Council for a 45-day review period, excluding Saturdays, Sundays, legal holidays, and days of Council recess. If the Council does not approve or disapprove the proposed rules, in whole or in part, by resolution within the 45-day review period, the proposed rules shall be deemed approved.

"(7) The provisions of this subsection shall apply with respect to tax years beginning after June 30, 1982.

"(f) In relation to property tax bills required to be paid on September 15, 1977, and on March 31, 1978, by owners of property eligible for the exemption provided in subsection (a) of this section:

"(1) The Mayor shall indicate on each tax bill, to the extent feasible, the fact and amount of the exemption and shall enclose with such tax bills a notice which includes at least the following information:

"(A) The amount of the deduction;

"(B) The name of §§ 47-849 to 47-856 and the date on which it was enacted by the Council of the District of Columbia; and

"(C) The exact amount by which the deduction has reduced the property owner's tax bill;

"(2) Any mortgage lender, including but not limited to a savings and loan association, a commercial bank, and a mortgage banker which receives such a property tax bill and pays it on behalf of the owner of the property in question shall forward to said property owner not later than 4 months after the date on which the property tax payment is due:

"(A) A copy of said property tax bill; and

"(B) A copy of the notice required by paragraph (1) of this subsection.

"(g) In relation to property tax bills required to be paid after March 31, 1978, the information specified in subsection (f)(1)(A) and (C) of this section shall be included on the face of each tax bill. Nothing in this subsection shall diminish the duty of the Mayor to include an explanation of the exemption provided in subsection (a) of this section on a notice of assessment, as required by § 47-824(9)."

D.C. Law 15-105, in the section name line, validated a previously made technical correction.

D.C. Law 15-135, in subsec. (a), substituted "\$38,000" for "\$30,000".

D.C. Law 15-205 rewrote subsec. (a) which had read as follows:

"(a) For purposes of levying the real property tax during a tax year, the Mayor shall deduct \$38,000 from the estimated market value of real property which qualifies as a homestead. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back."

D.C. Law 16-33, in subsec. (a), substituted "\$60,000" for "\$38,000", and substituted "assessed value" for "estimated market value".

D.C. Law 16-98, in subsec. (a), substituted "\$63,000, increased annually, beginning October 1, 2007, by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50)," for "\$60,000".

D.C. Law 17-20, in subsec. (a), substituted "\$64,000, increased annually, beginning October 1, 2008, by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50)," for "\$60,000".

D.C. Law 18-111 rewrote subsec. (a), which had read as follows:

"(a)(1) For purposes of levying the real property tax during a tax year, the Mayor shall deduct \$64,000, increased annually, beginning October 1, 2008, by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50), from the assessed value of real property which qualifies as a homestead. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back.

"(2) This subsection shall apply as of October 1, 2003."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 3 of Real Property Tax Rates for Tax Year 1989 Temporary Amendment Act of 1988 (D.C. Law 7-183, March 16, 1989, law notification 36 DCR 2193).

For temporary (225 day) amendment of section, see § 3 of District of Columbia Real Property Tax Reclassification Amendment Temporary Act of 1990 (D.C. Law 8-146, July 25, 1990, law notification 37 DCR 5134).

For temporary (225 day) amendment of section, see § 2 of District of Columbia Real Property Tax Revision Temporary Amendment Act of 1992 (D.C. Law 9-113, May 21, 1992, law notification 39 DCR 3809).

For temporary (225 day) amendment of section, see § 106 of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

For temporary (225 day) amendment of section, see § 106 of Multiyear Budget Spending Reduction and Support Temporary Act of 1995 (D.C. Law 10-253, March 23, 1995, law notification 41 DCR 1652).

For temporary (225 day) amendment of section, see § 2(b) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-4, June 13, 2001, law notification 48 DCR 5912).

For temporary (225 day) amendment of section, see § 2(d) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

For temporary (225 day) amendment of section, see § 2(c) of Owner-Occupant Residential Tax Credit and Homestead Deductions Temporary Act of 2004 (D.C. Law 15-159, May 18, 2004, law notification 51 DCR 5699).

Emergency Act Amendments

For temporary addition of an applicability date of April 1, 1995, for title XII of the Multiyear Budget Spending Reduction and Support Emergency Act of 1994 (D.C. Act 10-389), see § 2 of the Homestead Deduction Limitation Applicability Date Emergency Amendment Act of 1995 (D.C. Act 11-14, February 28, 1995, 42 DCR 1164).

For temporary addition of an applicability date of April 1, 1995, for title XI of the Multiyear Budget Spending Reduction and Support Temporary Act of 1994 (D.C. Act 10-401), see § 3 of the Homestead Deduction Limitation Applicability Date Emergency Amendment Act of 1995 (D.C. Act 11-14, February 28, 1995, 42 DCR 1164).

For temporary amendment of section, see § 106 of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

For temporary (90 day) amendment of section, see § 2(b) of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-21, March 16, 2001, 48 DCR 2703).

For temporary (90 day) amendment of section, see §§ 2(d), 3 of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) amendment of section, see § 2(d) of Homestead and Senior Citizen Real Property Tax Legislative Review Emergency Act of 2001 (D.C. Act 14-226, January 8, 2002, 49 DCR 668).

For temporary (90 day) amendment of section, see § 2(c) of Owner-Occupant Residential Tax Credit and Homestead Deduction Clarification Emergency Act of 2004 (D.C. Act 15-374, February 24, 2004, 51 DCR 2618).

For temporary (90 day) amendment of section, see § 1162(c) of Fiscal Year 2005 Budget Support Emergency Act of 2004 (D.C. Act 15-486, August 2, 2004, 51 DCR 8236).

For temporary (90 day) amendment of section, see § 1162(c) of Fiscal Year 2005 Budget Support Congressional Review Emergency Act of 2004 (D.C. Act 15-594, October 26, 2004, 51 DCR 11725).

For temporary (90 day) amendment of section, see §§ 1082(a), 1083 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see § 1032(b) of Fiscal Year 2008 Budget Support Emergency Act of 2007 (D.C. Act 17-74, July 25, 2007, 54 DCR 7549).

For temporary (90 day) amendment of section, see § 7111(a) of Fiscal Year 2010 Budget Support Emergency Act of 2009 (D.C. Act 18-187, August 26, 2009, 56 DCR 7374).

For temporary (90 day) amendment of section, see § 7241(a) of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) amendment of section, see § 7241(a) of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

Legislative History of Laws

For legislative history of D.C. Law 2-45, see Historical and Statutory Notes following § 47-849.

For legislative history of D.C. Law 2-130, see Historical and Statutory Notes following § 47-803.

For legislative history of D.C. Law 3-37, see Historical and Statutory Notes following § 47-812.

Law 3-60, the "Property Tax Relief Application Deadline Extension Act of 1979," was introduced in Council and assigned Bill No. 3-210, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on January 22, 1980 and February 5, 1980, respectively. Signed by the Mayor on February 26, 1980, it was assigned Act No. 3-156 and transmitted to both Houses of Congress for its review.

Law 4-73, the "Property Tax Relief Application Deadline Extension and Arts and Aging Clarifying Amendments Act of 1981," was introduced in Council and assigned Bill No. 4-318, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 27, 1981 and November 10, 1981, respectively. Signed by the Mayor on December 2, 1981, it was assigned Act No. 4-120 and transmitted to both Houses of Congress for its review.

Law 4-129, the "Homeowner Deductions Application Act of 1982," was introduced in Council and assigned Bill No. 4-267, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 27, 1982 and May 11, 1982, respectively. Signed by the Mayor on June 1, 1982, it was assigned Act No. 4-194 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 6-153, see Historical and Statutory Notes following § 47-863.

For legislative history of D.C. Law 7-161, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 8-160, see Historical and Statutory Notes following § 47-813.

For legislative history of D.C. Law 8-172, see Historical and Statutory Notes following § 47-812.

Law 9-53, the "Residential Property Tax Relief Act of 1977 Application Deadline and Free Clinic Assistance Program Act of 1986 Extension Temporary Amendment Act of 1991," was introduced in Council and assigned Bill No. 9-293. The Bill was adopted on first and second readings on September 11, 1991, and October 1, 1991, respectively. Signed by the Mayor on October 23, 1991, it was assigned Act No. 9-95 and transmitted to both Houses of Congress for its review. D.C. Law 9-53 became effective December 10, 1991.

Law 9-56, the "Revocable Trust Tax Exemption Amendment Act of 1991," was introduced in Council and assigned Bill No. 9-53, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on October 1, 1991, and November 5, 1991, respectively. Signed by the Mayor on November 25, 1991, it was assigned Act No. 9-99 and transmitted to both Houses of Congress for its review. D.C. Law 9-56 became effective on March 7, 1992.

For legislative history of D.C. Law 9-177, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 10-25, see Historical and Statutory Notes following § 47-802.

For legislative history of D.C. Law 10-68, see Historical and Statutory Notes following § 47-813.

For legislative history of D.C. Law 10-127, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 10-255, see Historical and Statutory Notes following § 47-818.01.

For legislative history of D.C. Law 11-52, see Historical and Statutory Notes following § 47-811.01.

For legislative history of D.C. Law 11-110, see Historical and Statutory Notes following § 47-825.01.

Law 12-38, the "Homestead Exemption Penalty Expansion Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-179, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 17, 1997, and July 1, 1997, respectively. Signed by the Mayor on July 17, 1997, it was assigned Act No. 12-140 and transmitted to both Houses of Congress for its review. D.C. Law 12-38 became effective on October 23, 1997.

For Law 14-147, see notes following § 47-813.

For Law 15-105, see notes following § 47-340.22.

Law 15-135, the "Owner-Occupant Residential Tax Credit and Exemption Act of 2004," was introduced in Council and assigned Bill No. 15-303, which was referred to Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 2, 2003, and January 21, 2004, respectively. Signed by the Mayor on February 6, 2004, it was assigned Act No. 15-350 and transmitted to both Houses of Congress for its review. D.C. Law 15-135 became effective on April 22, 2004.

For Law 15-205, see notes following § 47-308.01.

For Law 16-33, see notes following § 47-308.01.

For Law 16-98, see notes following § 47-802.

For Law 17-20, see notes following § 47-305.02.

For Law 18-111, see notes following § 47-305.02.

Effective Dates

Section 6(b) of D.C. Law 6-153 provided that §§ 4 and 5 of this act shall take effect January 1, 1987.

References in Text

Pursuant to the Office of the Chief Financial Officer's "Notice of Public Interest" published in the April 18, 1997, issue of the District of Columbia Register (44 DCR 2345) the Office of Tax and Revenue assumed all of the duties and functions previously performed by the Department of Finance and Revenue, as set forth in Commissioner's Order 69-96, dated March 7, 1969. This action was made effective January 22, 1997, *nunc pro tunc*.

Miscellaneous Notes

Mayor authorized to issue rules: See Historical and Statutory Notes following § 47-813.

Section 6 of D.C. Law 9-56 provided that the Mayor shall, pursuant to subchapter I of Chapter 5 of Title 2, issue rules to implement the provisions of the act.

Definitions applicable: The definitions in § 47-803 apply to this section.

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

Section 3 of Law 15-135 provides that § 2(a), (b), and (c)(3) of the act shall apply as of October 1, 2003.

Short title of subtitle O of title I of Law 16-33: Section 1081 of D.C. Law 16-33 provided that subtitle O of title I

of the act may be cited as the Real Property Tax Relief Act of 2005.

Section 1083 of D.C. Law 16-33 provides that § 1082(a)(1), (b), (d)(1), and (d)(2)(B) shall apply for taxable years beginning after September 30, 2005.

Applicability of D.C. Law 16-98: Section 3(a) of D.C. Law 16-98 provides: "(a) Section 2(a), (b), and (c) shall apply as of October 1, 2006."

Effectiveness and expiration of D.C. Law 16-98: Section 4 of D.C. Law 16-98 required that "this act shall take effect subject to the inclusion of its fiscal effect in an approved budget and financial plan; provided, that this act shall expire on October 1, 2006 if its fiscal effect has not been included in an approved budget and financial plan or in the Fiscal Year 2007 Budget Request Act of 2006." The Budget Director of the Council of the District of Columbia has determined, as of November 2, 2007, that the fiscal effect of Law 16-98 had not been included in an approved budget and financial plan by October 1, 2006. Therefore, the amendments made to this section by Law 16-98, have expired as if never in effect.

Short title: Section 7241 of D.C. Law 18-111 provided that subtitle V of title VII of the act may be cited as the "Revenue Enhancement Act of 2009".

§ 47-850.01. RESIDENTIAL PROPERTY TAX RELIEF--HOMESTEAD DEDUCTION FOR COOPERATIVE HOUSING ASSOCIATIONS.

(a) For purposes of levying the real property tax during a tax year, the Mayor shall deduct from the assessed value of the real property owned by a cooperative housing association, as determined under § 47-820.01, \$67,500, increased annually, beginning October 1, 2012, by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50), for each homestead located therein. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back.

(b) The cooperative housing association shall only receive a deduction for one homestead of a shareholder or member, even though he or she may occupy more than one dwelling unit. The cooperative housing association shall not receive a deduction for a homestead if the basis of the deduction is another person in the household of the shareholder or member. Only one person in the household of the shareholder or member shall be entitled to claim a homestead in the District.

(c) In order for the cooperative housing association to qualify a dwelling unit as a homestead and receive the deduction, the shareholder or member shall complete and file with the Mayor an application in a form prescribed by the Mayor. The shareholder or member shall certify, under penalty of perjury, the information provided on the application form and the application form shall be filed in the manner prescribed by the Mayor. The Mayor may require the shareholder or member to submit any information which the Mayor considers necessary, including the taxpayer identification numbers of the shareholder or member, any other person with an ownership or membership interest, and any person in the household of the shareholder or member. The Mayor may also require the shareholder or member, any other person with an ownership or membership interest, and any person in the household of the shareholder or member to submit information after the homestead has been qualified to determine whether the cooperative housing association remains entitled to the deduction for the homestead for the dwelling unit.

(d) The Mayor may require the officers or managers of the cooperative housing association to distribute the application forms to its shareholders or members and to collect the completed application forms from such shareholders or members for return to the Mayor. Officers and managers of a cooperative housing association shall supply such other information as the Mayor may require.

(e) If a properly completed and approved application is filed during the period October 1 through March 31 of the tax year, the cooperative housing association shall receive the deduction for the entire tax year. Notwithstanding subsection (a) of this section, if a properly completed and approved application is filed during the period April 1 through September 30 the cooperative housing association shall receive 1/2 of the deduction for the second installment only.

(June 25, 2002, D.C. Law 14-147, § 2(e), 49 DCR 4219; Mar. 13, 2004, D.C. Law 15-105, § 80(c)(1), 51 DCR 881; Apr. 22, 2004, D.C. Law 15-135, § 2(b), 51 DCR 1843; Dec. 7, 2004, D.C. Law 15-205, § 1162(d), 51 DCR 8441; Oct. 20, 2005, D.C. Law 16-33, § 1082(b), 52 DCR 7503; May 12, 2006, D.C. Law 16-98, § 2(c), 53 DCR 1869; Sept. 18, 2007, D.C. Law 17-20, § 1032(c), 54 DCR 7052; Mar. 3, 2010, D.C. Law 18-111, § 7241(b), 57 DCR 181.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-105, in the section name line, validated a previously made technical correction.

D.C. Law 15-135, in subsec. (a), substituted "\$38,000" for "\$30,000".

D.C. Law 15-205 rewrote subsec. (a) which had read as follows:

"(a) For purposes of levying the real property tax during a tax year, the Mayor shall deduct from the assessed value of the real property owned by a cooperative housing association, as determined under § 47-820.01, \$38,000 for each homestead located therein. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back."

D.C. Law 16-33 substituted "\$60,000" for "\$38,000".

D.C. Law 16-98, in subsec. (a)(1), substituted "\$63,000, increased annually, beginning October 1, 2007, by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50)," for "\$60,000".

D.C. Law 17-20, in subsec. (a)(1), substituted "\$64,000, increased annually, beginning October 1, 2008, by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50)," for "\$60,000".

D.C. Law 18-111 rewrote subsec. (a), which had read as follows:

"(a)(1) For purposes of levying the real property tax during a tax year, the Mayor shall deduct from the assessed value of the real property owned by a cooperative housing association, as determined under § 47-820.01, \$64,000, increased annually, beginning October 1, 2008, by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50), for each homestead located therein. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back."

"(2) This subsection shall apply as of October 1, 2003."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(d) of Owner-Occupant Residential Tax Credit and Homestead Deductions Temporary Act of 2004 (D.C. Law 15-159, May 18, 2004, law notification 51 DCR 5699).

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(e) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2(e) of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) amendment of section, see § 2(d) of Owner-Occupant Residential Tax Credit and Homestead Deduction Clarification Emergency Act of 2004 (D.C. Act 15-374, February 24, 2004, 51 DCR 2618).

For temporary (90 day) amendment of section, see § 1162(d) of Fiscal Year 2005 Budget Support Emergency Act of 2004 (D.C. Act 15-486, August 2, 2004, 51 DCR 8236).

For temporary (90 day) amendment of section, see § 1162(d) of Fiscal Year 2005 Budget Support Congressional Review Emergency Act of 2004 (D.C. Act 15-594, October 26, 2004, 51 DCR 11725).

For temporary (90 day) amendment of section, see §§ 1082(b), 1083 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see § 1032(c) of Fiscal Year 2008 Budget Support Emergency Act of 2007 (D.C. Act 17-74, July 25, 2007, 54 DCR 7549).

For temporary (90 day) amendment of section, see § 7111(b) of Fiscal Year 2010 Budget Support Emergency Act of 2009 (D.C. Act 18-187, August 26, 2009, 56 DCR 7374).

For temporary (90 day) amendment of section, see § 7241(b) of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) amendment of section, see § 7241(b) of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

Legislative History of Laws

For Law 14-147, see notes following § 47-813.

For Law 15-105, see notes following § 47-340.22.

For Law 15-135, see notes following § 47-850.

For Law 15-205, see notes following § 47-308.01.

For Law 16-33, see notes following § 47-308.01.

For Law 16-98, see notes following § 47-802.

For Law 17-20, see notes following § 47-305.02.

For Law 18-111, see notes following § 47-305.02.

Miscellaneous Notes

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

Section 3 of Law 15-135 provides that § 2(a), (b), and (c)(3) of the act shall apply as of October 1, 2003.

Section 1083 of D.C. Law 16-33 provides that § 1082(a)(1), (b), (d)(1), and (d)(2)(B) shall apply for taxable years beginning after September 30, 2005.

Applicability of D.C. Law 16-98: Section 3(a) of D.C. Law 16-98 provides: "(a) Section 2(a), (b), and (c) shall apply as of October 1, 2006."

Effectiveness and expiration of D.C. Law 16-98: Section 4 of D.C. Law 16-98 required that "this act shall take effect subject to the inclusion of its fiscal effect in an approved budget and financial plan; provided, that this act shall expire on October 1, 2006 if its fiscal effect has not been included in an approved budget and financial plan or in the Fiscal Year 2007 Budget Request Act of 2006." The Budget Director of the Council of the District of Columbia has determined, as of November 2, 2007, that the fiscal effect of Law 16-98 had not been included in an approved budget and financial plan by October 1, 2006. Therefore, the amendments made to this section by Law 16-98, have expired as if never in effect.

§ 47-850.02. RESIDENTIAL PROPERTY TAX RELIEF--ONE-TIME FILING, NOTIFICATION OF CHANGE IN ELIGIBILITY, LIABILITY FOR TAX, AUDIT.

(a) The application form filed by the individual, shareholder, or member shall apply to the initial tax year, or applicable installment, and to any succeeding tax year thereafter for which the deduction is allowed.

(b)(1) If a real property no longer qualifies as a homestead, the applicant (or current owner if there is no applicant) shall notify the Mayor of the date of the change in eligibility within 30 days after the change in eligibility. If the applicant (or current owner if there is no applicant) fails to notify timely, the deduction shall be rescinded without limitation for each tax year. Penalty and interest shall be added from the day the correct amount of tax was due but not paid.

(2) Notwithstanding paragraph (1) of this subsection, if the real property is transferred and continued to qualify as a homestead 30 days or less before the date of execution of the deed of transfer, the applicant shall not be required to notify the Mayor of the change in eligibility.

(3) If the tax is paid within 30 days of the corresponding bill, timely notification of the change in eligibility shall preclude assessment of penalty and interest.

(4) If the change in eligibility occurs during the period October 1 through March 31 of the tax year, the real property shall not be entitled to any deduction during the tax year.

(5) Notwithstanding §§ 47-850(a) and 47-850.01(a), if the change in eligibility occurs during the period April 1 through September 30, the real property shall be entitled to 1/2 of the deduction, which shall be applied to the first installment only.

(6)(A) Notwithstanding the rescission of the deduction pursuant to paragraphs (4) and (5) of this subsection, if all of the applicant's ownership interest in the real property is transferred to a new owner, shareholder, or member who does not apply or qualify for the deduction, the real property shall be entitled to the apportioned amount of the deduction applicable to the installment payable during the half tax year during which the ownership interest was transferred. At the end of such half tax year, the deduction shall cease.

(B) If the applicant purchases another real property or interest in a housing cooperative for which he or she shall make application for the deduction, and the application and purchase occurs during the same half tax year when the transfer occurred, §§ 47-850(d), 47-850.01(b), and 47-850.04 shall not apply to the extent that both real properties may benefit from the deduction during that half tax year and, thereafter, only the newly purchased real property or housing cooperative in which the applicant acquired newly an interest shall benefit from the applicant's deduction.

(C) Notwithstanding the foregoing, a real property shall not benefit from more than one deduction in any half tax year; provided, that in the case of a housing cooperative, the real property shall not benefit from more than one deduction related to a dwelling unit in any half tax year.

(b-1) Within 45 days from the date of the notice rescinding or denying the deduction, the owner may petition for an administrative review of the rescission or denial and appeal from a final determination thereof to the same extent as if the appeal were filed under § 47-825.01a(d)(2).

(c) If real property tax is owing as a result of an erroneous or improper deduction, the following shall apply:

(1) Except in the case of cooperative housing associations, if the real property was transferred, the applicant or former owner, and not the real property shall be personally liable for the amount of the delinquent real property tax which was not paid timely during the period when the applicant or former

owner had an ownership interest in the homestead, together with interest and penalty at the same rate as provided in this chapter for the late payment of real property tax. The tax shall be considered due on the date that the total amount of real property tax was due but unpaid and shall be collected in the manner prescribed under Chapter 44.

(2) Notwithstanding paragraph (1) of this subsection, if the homestead was transferred and the grantee failed to record timely a deed under § 47-1431 (or other evidence of the transfer in the case of a cooperative housing association), the real property shall be liable for the amount of the delinquent real property tax which was not timely paid, together with interest and penalty as provided in this chapter for the late payment of real property tax.

(3) In all other cases, the real property shall be liable for the amount of the delinquent real property tax which was not paid timely, together with interest and penalty as provided in this chapter for the late payment of real property tax.

(d)(1) The Mayor may contract with a collection agency inside or outside of the District to verify the contents of any application form or return for the purposes of determining the eligibility of any homestead.

(2) All funds collected by the collection agency and belonging to the District shall be remitted to the Mayor not less than once a month. Forms to be utilized for the remittances may be prescribed by the Mayor. The Mayor may require that the collection agency furnish a bond securing compliance with the provisions of this subsection and the contract with the District.

(3) At the discretion of the Mayor:

(A) The collection agency may charge a collection fee not in excess of 25% of the total amount of the delinquent taxes, excluding penalties and interest, that is actually collected; or

(B) The collection agency may be remunerated by fee, percentage of taxes collected, or both.

(4) Notwithstanding any other provision contained in this title, confidential information related to the owner of the real property may be provided to a collection agency for purposes of collecting a delinquent tax under this chapter. If the information is provided to a collection agency under this subsection, the collection agency shall not disclose the information to a third party, other than the owner (or his or her representative), unless the Mayor would be authorized by law to make the disclosure. A collection agency, or employee of a collection agency, violating the provisions of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$1,000, or imprisoned for not more than 180 days, or both. All prosecutions under this paragraph shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District of Columbia.

(June 25, 2002, D.C. Law 14-147, § 2(e), 49 DCR 4219; June 5, 2003, D.C. Law 14-307, § 1303(e), 49 DCR 11664; Mar. 13, 2004, D.C. Law 15-105, § 80(c)(2), 51 DCR 881; Apr. 13, 2005, D.C. Law 15-354, § 73(b)(5), 52 DCR 2638; Aug. 15, 2008, D.C. Law 17-216, § 4(d), 55 DCR 7500; Mar. 25, 2009, D.C. Law 17-345, § 2(c), 56 DCR 962; July 13, 2012, D.C. Law 19-155, § 2(c), 59 DCR 5590.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-307 added subsec. (b-1).

D.C. Law 15-105, in the section name line, validated a previously made technical correction.

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

D.C. Law 17-216, in subsec. (b-1), substituted "an appeal of a Class 3 classification" for "a reclassification".

D.C. Law 17-345, in subsec. (b), substituted "applicant (or current owner if there is no applicant)" for "applicant" in par. (1), deleted "(for which notification is required under this subsection)" following "eligibility" in pars. (4) and (5), and added par. (6); and, in subsec. (c)(1), substituted "'applicant or former owner, and not the real property" for "applicant" the first time it appears and substituted "applicant or former owner" for "applicant" the second time it appears.

D.C. Law 19-155 rewrote subsec. (b-1), which formerly read:

"(b)(1) If a real property no longer qualifies as a homestead, the applicant (or current owner if there is no applicant) shall notify the Mayor of the date of the change in eligibility within 30 days after the change in eligibility. If the applicant (or current owner if there is no applicant) fails to notify timely, the deduction shall be rescinded without limitation for each tax year. Penalty and interest shall be added from the day the correct amount of tax was due but not paid."

Temporary Amendments of Section

Section 2(a) of D.C. Law 16-257, in subsec. (b), in par. (1), substituted "applicant (or current owner if there is no applicant)" for "applicant" throughout, in pars. (4) and (5), deleted "(for which notification is required under this subsection)", and added par. (6) to read as follows:

"(6) Notwithstanding the rescission of the deduction pursuant to paragraphs (4) and (5) of this subsection, if all

of the applicant's ownership interest in the real property is transferred to a new owner, shareholder, or member who does not apply or qualify for the deduction, the real property shall be entitled to the apportioned amount of the deduction applicable to the installment payable during the half tax year during which the ownership interest was transferred. At the end of such half tax year, the deduction shall cease. If the applicant purchases another real property or interest in a housing cooperative for which he or she shall make application for the deduction, and the application and purchase occurs during the same half tax year when the transfer occurred, §§ 47-850(d), 47-850.01(b), and 47-850.04 shall not apply to the extent that both real properties may benefit from the deduction during that half tax year and, thereafter, only the newly purchased real property or housing cooperative in which the applicant acquired newly an interest shall benefit from the applicant's deduction. Notwithstanding the foregoing, a real property shall not benefit from more than one deduction in any half tax year; provided, that in the case of a housing cooperative, the real property shall not benefit from more than one deduction related to a dwelling unit in any half tax year."

; and, in subsec. (c)(1), substituted "applicant (or former owner if there is no applicant)" for "applicant" throughout.

Section 5(b) of D.C. Law 16-257 provides that the act shall expire after 225 days of its having taken effect.

Section 4(c) of D.C. Law 16-259, in subsec. (b-1), substituted "an appeal of a Class 3 classification" for "a reclassification".

Section 7(b) of D.C. Law 16-259 provides that the act shall expire after 225 days of its having taken effect.

Section 2(c) of D.C. Law 17-72, in subsec. (b), substituted "applicant (or current owner if there is no applicant)" for "applicant" throughout par. (1), deleted "(for which notification is required under this subsection)" in pars. (4) and (5), and added par. (6) to read as follows:

"(6)(A) Notwithstanding the rescission of the deduction pursuant to paragraphs (4) and (5) of this subsection, if all of the applicant's ownership interest in the real property is transferred to a new owner, shareholder, or member who does not apply or qualify for the deduction, the real property shall be entitled to the apportioned amount of the deduction applicable to the installment payable during the half tax year during which the ownership interest was transferred. At the end of such half tax year, the deduction shall cease.

"(B) If the applicant purchases another real property or interest in a housing cooperative for which he or she shall make application for the deduction, and the application and purchase occurs during the same half tax year when the transfer occurred, §§ 47-850(d), 47-850.01(b), and 47-850.04 shall not apply to the extent that both real properties may benefit from the deduction during that half tax year and, thereafter, only the newly purchased real property or housing cooperative in which the applicant acquired newly an interest shall benefit from the applicant's deduction.

"(C) Notwithstanding the foregoing, a real property shall not benefit from more than one deduction in any half tax year; provided, that in the case of a housing cooperative, the real property shall not benefit from more than one deduction related to a dwelling unit in any half tax year."

; and in subsec. (c)(1), substituted "applicant or former owner, and not the real property" for "applicant" the first time it appears, and "applicant or former owner" for "applicant" the second time it appears.

Section 5(b) of D.C. Law 17-72 provides that the act shall expire after 225 days of its having taken effect.

Section 4(c) of D.C. Law 17-102, in subsec. (b-1), substituted "an appeal of a Class 3 classification" for "a reclassification".

Section 7(b) of D.C. Law 17-102 provides that the act shall expire after 225 days of its having taken effect.

Section 2(c) of D.C. Law 17-295, in subsec. (b), substituted "applicant (or current owner if there is no applicant)" for "applicant" in par. (1), deleted "(for which notification is required under this subsection)" in pars. (4) and (5), and added par. (6) to read as follows:

"(6)(A) Notwithstanding the rescissions of the deduction pursuant to paragraphs (4) and (5) of this subsection, if all of the applicant's ownership interest in the real property is transferred to a new owner, shareholder, or member who does not apply or qualify for the deduction, the real property shall be entitled to the apportioned amount of the deduction applicable to the installment payable during the half tax year during which the ownership interest was transferred. At the end of such half tax year, the deduction shall cease.

"(B) If the applicant purchases another real property or interest in a housing cooperative for which he or she shall make application for the deduction, and the application and purchase occurs during the same half tax year when the transfer occurred, §§ 47-850(d), 47-850.01(b), and 47-850.04 shall not apply to the extent that both real properties may benefit from the deduction during that half tax year and, thereafter, only the newly purchased real property or housing cooperative in which the applicant acquired newly an interest shall benefit from the applicant's deduction.

"(C) Notwithstanding the foregoing, a real property shall not benefit from more than one deduction in any half tax year; provided, that in the case of a housing cooperative, the real property shall not benefit from more than one deduction related to a dwelling unit in any half tax year."

; and, in subsec. (c)(1), substituted "applicant or former owner, and not the real property" for "applicant" the first time it appears and substituted "applicant or former owner" for "applicant" the second time it appears.

Section 5(b) of D.C. Law 17-295 provides that the act shall expire after 225 days of its having taken effect.

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(e) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2(e) of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) amendment of section, see §§ 1303(e) and 1304 of Fiscal Year 2003 Budget Support Amendment Emergency Act of 2002 (D.C. Act 14-544, December 4, 2002, 49 DCR 11700).

For temporary (90 day) amendment of section, see §§ 1303(e) and 1304 of the Fiscal Year 2003 Budget Support Amendment Congressional Review Emergency Act of 2003 (D.C. Act 15-27, February 24, 2003, 50 DCR 2151).

For temporary (90 day) amendment of section, see §§ 1303(e) and 1304 of Fiscal Year 2003 Budget Support Amendment Second Congressional Review Emergency Act of 2003 (D.C. Act 15-103, June 20, 2003, 50 DCR 5499).

For temporary (90 day) amendment of section, see § 2(a) of Real Property Tax Benefits Revision Emergency Act of 2006 (D.C. Act 16-573, December 19, 2006, 54 DCR 18).

For temporary (90 day) amendment of section, see § 4(c) of Nuisance Properties Abatement Reform and Real Property Classification Emergency Amendment Act of 2006 (D.C. Act 16-586, December 28, 2006, 54 DCR 353).

For temporary (90 day) amendment of section, see § 2(c) of Real Property Tax Benefits Revision Emergency Act of 2007 (D.C. Act 17-145, October 17, 2007, 54 DCR 10748).

For temporary (90 day) amendment of section, see § 4(c) of Nuisance Properties Abatement Reform and Real Property Classification Emergency Amendment Act of 2007 (D.C. Act 17-173, November 2, 2007, 54 DCR 11204).

For temporary (90 day) amendment of section, see § 2(c) of Real Property Tax Benefits Revision Congressional Review Emergency Act of 2008 (D.C. Act 17-435, July 16, 2008, 55 DCR 8268).

For temporary (90 day) amendment of section, see § 4(c) of Nuisance Properties Abatement Reform and Real Property Classification Congressional Review Emergency Act of 2008 (D.C. Act 17-436, July 16, 2008, 55 DCR 8272).

For temporary (90 day) amendment of section, see § 2(c) of Real Property Tax Benefits Revision Emergency Act of 2008 (D.C. Act 17-547, October 24, 2008, 55 DCR 11975).

Legislative History of Laws

For Law 14-147, see notes following § 47-813.

For Law 14-307, see notes following § 47-368.01.

For Law 15-105, see notes following § 47-340.22.

For Law 15-354, see notes following § 47-340.03.

For Law 17-216, see notes following § 47-812.

For Law 17-345, see notes following § 47-845.02.

For history of Law 19-155, see notes under § 47-825.01a.

Miscellaneous Notes

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

Application of Law 14-307: Section 1304 of D.C. Law 14-307 provides: "Sections 1302 and 1303 shall apply as of October 1, 2002."

Section 3 of D.C. Law 17-345 provides:

"Sec. 3. Applicability.

"(a) Section 2(c)(1)(A) and (B), (c)(2), (e)(1)(A) and (B), and (e)(2) shall apply for tax years beginning after September 30, 2001.

"(b) Section 2(c)(1)(C) and (e)(1)(C) shall apply as of January 2, 2007."

§ 47-850.03. RESIDENTIAL PROPERTY TAX RELIEF--TRANSFER OF

HOMESTEAD TO REVOCABLE TRUST.

The eligibility of a real property for the deduction provided in §§ 47-850 and 47-850.01 and for the credit provided in § 47-864.01 shall not be affected by the transfer of the real property into a revocable trust if the transfer is without consideration and the real property remains the residence of the applicant-grantor before and after the transfer.

(June 25, 2002, D.C. Law 14-147, § 2(e), 49 DCR 4219; Mar. 13, 2004, D.C. Law 15-105, § 80(c)(3), 51 DCR 881; Mar. 25, 2009, D.C. Law 17-345, § 2(d), 56 DCR 962.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-105, in the section name line, validated a previously made technical correction.

D.C. Law 17-345 substituted "47-850.01 and for the credit provided in § 47- 864.01" for "47-850.01".

Temporary Amendments of Section

Section 2(d) of D.C. Law 17-72 substituted "47-850.01 and for the credit provided in § 47-864.01" for "47-850.01".

Section 5(b) of D.C. Law 17-72 provides that the act shall expire after 225 days of its having taken effect.

Section 2(d) of D.C. Law 17-295 substituted "47-850.01 and for the credit provided in § 47-864.01" for "47-850.01".

Section 5(b) of D.C. Law 17-295 provides that the act shall expire after 225 days of its having taken effect.

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(e) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2(e) of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) amendment of section, see § 2(d) of Real Property Tax Benefits Revision Emergency Act of 2007 (D.C. Act 17-145, October 17, 2007, 54 DCR 10748).

For temporary (90 day) amendment, see § 2(d) of Real Property Tax Benefits Revision Congressional Review Emergency Act of 2008 (D.C. Act 17-435, July 16, 2008, 55 DCR 8268).

For temporary (90 day) amendment of section, see § 2(d) of Real Property Tax Benefits Revision Emergency Act of 2008 (D.C. Act 17-547, October 24, 2008, 55 DCR 11975).

Legislative History of Laws

For Law 14-147, see notes following § 47-813.

For Law 15-105, see notes following § 47-340.22.

For Law 17-345, see notes following § 47-845.02.

Miscellaneous Notes

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

§ 47-850.04. RESIDENTIAL PROPERTY TAX RELIEF--NO HOMESTEAD WHEN MULTIPLE HOMESTEADS CLAIMED.

If an individual, shareholder or member claims more than one homestead in the same tax year, and has not timely notified the Mayor of all changes in eligibility, the Mayor shall disallow the deduction for all homesteads claimed by the individual, shareholder, or member.

(June 25, 2002, D.C. Law 14-147, § 2(e), 49 DCR 4219; Mar. 13, 2004, D.C. Law 15-105, § 80(c)(4), 51 DCR 881.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-105, in the section name line, validated a previously made technical correction.

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(e) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2(e) of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

Legislative History of Laws

For Law 14-147, see notes following § 47-813.

For Law 15-105, see notes following § 47-340.22.

Miscellaneous Notes

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

§ 47-851. RESIDENTIAL PROPERTY TAX RELIEF--REPORT ON ASSESSMENT CHANGES FOR HIGHEST ASSESSED PROPERTIES.[REPEALED]

(Feb. 28, 1978, D.C. Law 2-45, § 6, 24 DCR 3614; Mar. 3, 1979, D.C. Law 2-130, § 7(c), 25 DCR 2517; June 14, 1994, D.C. Law 10-127, § 3(b), 41 DCR 2050; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 25, 2002, D.C. Law 14-147, § 2(f), 49 DCR 4219.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-851.

1973 Ed., § 47-659.2.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, 49 DCR 2997).

Emergency Act Amendments

For temporary (90 day) repeal of section, see §§ 2(f), 3 of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) repeal of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Legislative Review Emergency Act of 2001 (D.C. Act 14-226, January 8, 2002, 49 DCR 668).

Legislative History of Laws

For legislative history of D.C. Law 2-45, see Historical and Statutory Notes following § 47-849.

For legislative history of D.C. Law 2-130, see Historical and Statutory Notes following § 47-803.

For legislative history of D.C. Law 10-127, see Historical and Statutory Notes following § 47-812.

For Law 14-147, see notes following § 47-813.

Miscellaneous Notes

Definitions applicable: The definitions in § 47-803 apply to this section.

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

§ 47-852. RESIDENTIAL PROPERTY TAX RELIEF--REPORT ON EXEMPTIONS AND DEDUCTIONS.[REPEALED]

(Feb. 28, 1978, D.C. Law 2-45, § 7, 24 DCR 3614; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 25, 2002, D.C. Law 14-147, § 2(f), 49 DCR 4219.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-852.

1973 Ed., § 47-659.3.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

Emergency Act Amendments

For temporary (90 day) repeal of section, see §§ 2(f), 3 of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) amendment of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Legislative Review Emergency Act of 2001 (D.C. Act 14-226, January 8, 2002, 49 DCR 668).

Legislative History of Laws

For legislative history of D.C. Law 2-45, see Historical and Statutory Notes following § 47-849.

For Law 14-147, see notes following § 47-813.

Miscellaneous Notes

Section 3 of D.C. Law 14-147 provides that: "Section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof."

§ 47-853. RESIDENTIAL PROPERTY TAX RELIEF--AUTHORIZED ANNUAL ADJUSTMENTS .[REPEALED]

(Feb. 28, 1978, D.C. Law 2-45, § 8, 24 DCR 3614; June 14, 1994, D.C. Law 10-127, § 3(c), 41 DCR 2050; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 25, 2002, D.C. Law 14-147, § 2(f), 49 DCR 4219.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-853.

1973 Ed., § 47-659.4.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, 49 DCR 2997).

Emergency Act Amendments

For temporary (90 day) repeal of section, see §§ 2(f), 3 of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) repeal of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Legislative Review Emergency Act of 2001 (D.C. Act 14-226, January 8, 2002, 49 DCR 668).

Legislative History of Laws

For legislative history of D.C. Law 2-45, see Historical and Statutory Notes following § 47-849.

For legislative history of D.C. Law 10-127, see Historical and Statutory Notes following § 47-812.

For Law 14-147, see notes following § 47-813.

Miscellaneous Notes

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

§ 47-854. RESIDENTIAL PROPERTY TAX RELIEF--FORMS, PROCEDURES AND REGULATIONS.[REPEALED]

(Feb. 28, 1978, D.C. Law 2-45, § 9, 24 DCR 3614; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 25, 2002, D.C. Law 14-147, § 2(f), 49 DCR 4219.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-854.

1973 Ed., § 47-659.5.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

Emergency Act Amendments

For temporary (90 day) repeal of section, see §§ 2(f), 3 of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) repeal of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Legislative Review Emergency Act of 2001 (D.C. Act 14-226, January 8, 2002, 49 DCR 668).

Legislative History of Laws

For legislative history of D.C. Law 2-45, see Historical and Statutory Notes following § 47-849.

For Law 14-147, see notes following § 47-813.

Miscellaneous Notes

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

§ 47-855. RESIDENTIAL PROPERTY TAX RELIEF--APPLICABILITY OF PROVISIONS.[REPEALED]

(Feb. 28, 1978, D.C. Law 2-45, § 12, 24 DCR 3614; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 25, 2002, D.C. Law 14-147, § 2(f), 49 DCR 4219.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-855.

1973 Ed., § 47-659.6.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

Emergency Act Amendments

For temporary (90 day) repeal of section, see §§ 2(f), 3 of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) repeal of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Legislative Review Emergency Act of 2001 (D.C. Act 14-226, January 8, 2002, 49 DCR 668).

Legislative History of Laws

For legislative history of D.C. Law 2-45, see Historical and Statutory Notes following § 47-849.

For Law 14-147, see notes following § 47-813.

Miscellaneous Notes

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

§ 47-856. RESIDENTIAL PROPERTY TAX RELIEF--SEVERABILITY OF PROVISIONS.[REPEALED]

(Feb. 28, 1978, D.C. Law 2-45, § 11, 24 DCR 3614; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 25, 2002, D.C. Law 14-147, § 2(f), 49 DCR 4219.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-856.

1973 Ed., § 47-659.7.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

Emergency Act Amendments

For temporary (90 day) repeal of section, see §§ 2(f), 3 of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) repeal of section, see § 2(f) of Homestead and Senior Citizen Real Property Tax Legislative Review Emergency Act of 2001 (D.C. Act 14-226, January 8, 2002, 49 DCR 668).

Legislative History of Laws

For legislative history of D.C. Law 2-45, see Historical and Statutory Notes following § 47-849.

For Law 14-147, see notes following § 47-813.

Miscellaneous Notes

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

§ 47-857.01. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS --DEFINITIONS.

For the purposes of §§ 47-857.01 through 47-857.10, the term:

(1)(A) "Area median income" means:

- (i) For a household of 4 persons, the area median income for a household of 4 persons in the Washington Metropolitan Statistical Area as set forth in the periodic calculation provided by the United States Department of Housing and Urban Development;
- (ii) For a household of 3 persons, 90% of the area median income for a household of 4 persons;
- (iii) For a household of 2 persons, 80% of the area median income for a household of 4 persons;
- (iv) For a household of one person, 70% of the area median income for a household of 4 persons; and
- (v) For a household of more than 4 persons, the area median income for a household of 4 persons, increased by 10% of the area median income for a family of 4 persons for each household member exceeding 4 persons (e.g., the area median income for a family of 5 shall be 110% of the area median income for a family of 4; the area median income for a household of 6 shall be 120% of the area median income for a family of 4).

(B) Any percentage of household income referenced in §§ 47-857.01 through 47-857.10 (e.g., 80% of household income) shall be determined through a direct mathematical calculation and shall not take into account any adjustments made by the United States Department of Housing and Urban Development for the purposes of the programs it administers.

(2) "Eligible area #1" means:

(A) Real property within or with a street frontage in the area known as Downtown, as described in section 199 of Title 10 of the District of Columbia Municipal Regulations (10 DCMR § 199) and as designated on the District of Columbia Generalized Land Use Policies Map; and

(B) Real property with a street frontage in the area bounded by and including New Hampshire Avenue, N.W., to the west, Delaware Avenue, N.E., to the east, Pennsylvania Avenue, N.W., to the south, and Massachusetts Avenue, N.W. and N.E., to the north, that is zoned C-4, C-5, or SP.

(3) "Eligible area #2" means Housing Priority Area A, as described in 11 DCMR § 1706.8;

(4) "Eligible area #3" means:

(A) Census tracts where the average rent for one-bedroom and 2-bedroom apartments exceeds median rent in the District, as determined by the Mayor after an analysis of the economic conditions and development pressures in the geographic area, by 20% or more; and

(B) Geographic areas in which it is unlikely that new or rehabilitated housing with rents of less than 120% of the median rent for the District will be produced, as determined by the Mayor.

(4A) "Eligible area #4" means all real property in Lots 35 and 803 (and any subsequent subdivision or division of those lots) and the alley in between them in Square 2910.

(5) "Eligible real property" means real property that:

(A) Is classified, in whole or in part, as Class 1 or Class 2 property under § 47-813(c-3), or would

be so classified but for the operation of § 47- 813(c-5);

(B) Is improved by new structures or undergoes rehabilitation, as the term "rehabilitation" is defined in 10 DCMR § 399; and

(C) Has 10 or more units devoted to residential use.

(6) "Extremely low-income household" means a household consisting of one or more persons with a household income equal to 30% or less of the area median income.

(7) "Household income" shall have the same meaning as "household gross income" in § 47-1806.06.

(8) "Low-income household" means a household consisting of one or more individuals with a household income equal to, or less than, 80% of the area median income and greater than 50% of the area median income.

(9) "Very low-income household" means a household consisting of one or more individuals with a household income equal to, or less than, 50% of the area median income.

(Apr. 19, 2002, D.C. Law 14-114, § 601(b), 49 DCR 1468; Oct. 19, 2002, D.C. Law 14-213, § 33(h), 49 DCR 8140; Apr. 4, 2003, D.C. Law 14-282, § 11(k), 50 DCR 896; Dec. 7, 2004, D.C. Law 15-205, § 2032, 51 DCR 8441; Mar. 6, 2007, D.C. Law 16-226, § 2(a), 53 DCR 10238.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-213, in par. (2)(B), substituted "C-4, C-5, or SP-1" for "C-4 or C-5"; and in par. (7), substituted "§ 47-1806.06" for "§ 47-1806.06(b)(2)".

D.C. Law 14-282 rewrote par. (2)(A) which had read as follows:

"(A) Downtown, as described in 10 DCMR § 199 and as designated on the District of Columbia Generalized Land Use Policies Map; and"

D.C. Law 15-205, in subpar. (B) of par. (2), substituted "SP" for "SP-1"; and rewrote par. (4) which had read as follows:

"(4) 'Eligible area #3' means:

"(A) Census tracts where the average rent for one-bedroom and 2-bedroom apartments exceeds the fair market rent, as established by the United States Department of Housing and Urban Development for the purposes of the section 8 housing program, by 20% or more; and

"(B) Geographic areas in which it is unlikely that new or rehabilitated housing with rents of less than 120% of the fair market rent will be produced, as determined by the Mayor after an analysis of the economic conditions and development pressures in the geographic area."

D.C. Law 16-226 added par. (4A).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(l) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(l) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

For temporary (225 day) amendment of section, see § 2 of Tax Abatement for New Residential Developments Definition Clarification Temporary Act of 2003 (D.C. Law 15-44, December 9, 2003, law notification 50 DCR 1779).

Section 2(b) of D.C. Law 16-201 added par. (4A) to read as follows:

"(4A) 'Eligible Area #4' means all real property in Square 2910 fronting on Georgia Avenue, N.W., Taylor Street, N.W., or Kansas Avenue, N.W."

Section 6(b) of D.C. Law 16-201 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 12(l) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 12(l) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(l) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

For temporary (90 day) amendment of section, see § 2 of Tax Abatement for New Residential Developments Definition Clarification Emergency Act of 2003 (D.C. Act 15-119, July 29, 2003, 50 DCR 6610).

For temporary (90 day) amendment of section, see § 2 of Tax Abatement for New Residential Developments Definition Clarification Congressional Review Emergency Amendment Act of 2003 (D.C. Act 15-222, November 7, 2003, 50 DCR 10055).

For temporary (90 day) amendment of section, see § 2032 of Fiscal Year 2005 Budget Support Emergency Act of 2004 (D.C. Act 15-486, August 2, 2004, 51 DCR 8236).

For temporary (90 day) amendment of section, see § 2032 of Fiscal Year 2005 Budget Support Congressional Review Emergency Act of 2004 (D.C. Act 15-594, October 26, 2004, 51 DCR 11725).

For temporary (90 day) amendment of section, see § 2(b) of Square 2910 Residential Development Stimulus Emergency Act of 2006 (D.C. Act 16-471, July 31, 2006, 53 DCR 6778).

For temporary (90 day) amendment of section, see § 2(b) of Square 2910 Residential Development Stimulus Congressional Review Emergency Act of 2006 (D.C. Act 16-521, October 27, 2006, 53 DCR 9117).

For temporary (90 day) amendment of section, see § 2(a) of Square 2910 Residential Development Stimulus Second Congressional Review Emergency Act of 2006 (D.C. Act 16-669, December 28, 2006, 54 DCR 1146).

Legislative History of Laws

Law 14-114, the "Housing Act of 2002", was introduced in Council and assigned Bill No. 14-183, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 4, 2001, and January 8, 2002, respectively. Signed by the Mayor on February 6, 2002, it was assigned Act No. 14-267 and transmitted to both Houses of Congress for its review. D.C. Law 14-114 became effective on April 19, 2002.

For Law 14-213, see notes following § 47-820.

For Law 14-282, see notes following § 47-405.

For Law 15-205, see notes following § 47-308.01.

Law 16-226, the "Square 2910 Residential Development Stimulus Act of 2006", was introduced in Council and assigned Bill No. 16-658, which was referred to Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 14, 2006, and December 5, 2006, respectively. Signed by the Mayor on December 19, 2006, it was assigned Act No. 16-555 and transmitted to both Houses of Congress for its review. D.C. Law 16-226 became effective on March 6, 2007.

Miscellaneous Notes

Section 1101 of D.C. Law 14-114 provides: "The Mayor, pursuant to Title I of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Official Code § 2-501 *et seq.*), shall promulgate rules to implement this act."

Short title of subtitle C of title II of Law 15-205: Section 2031 of D.C. Law 15-205 provided that subtitle C of title II of the act may be cited as the Housing Tax Abatement Act of 2004.

§ 47-857.02. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS --REQUIREMENTS FOR TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS.

(a) Subject to subsection (b), (c), (d), and (e) of this section and to the tax abatement limits imposed by § 47-857.09, a property shall receive a tax abatement under § 47-857.03, § 47-857.04, § 47-857.05, § 47-857.06, § 47-857.07, or § 47-857.08 if:

(1) The owner or other authorized person receives:

(A) A final building permit for the mechanical, electrical, plumbing, and heating, ventilation, and air conditioning systems for the building's superstructure; or

(B) A letter from both the building architect and the Mayor certifying that the first level of concrete has been laid and the building has received a building permit for both the building's sheeting, shoring, and excavation work and the building's foundation to grade structural work;

(2) The owner or other authorized person requests a certification letter from the Mayor stating that the property and project are eligible for the applicable tax abatement and that the Mayor has reserved a tax abatement for the property in the authorized amount;

(3) The Mayor transmits to the owner or other authorized person the certification letter requested under paragraph (2) of this subsection; and

(4)(A) The building permit for the project's superstructure is received after April 30, 2001; or

(B) If the property is located in eligible area #1, before the Mayor certifies the tax abatement, the last of the building excavation and sheeting and shoring permits are received after January 1, 2001.

(b) A tax abatement shall not be allowed under § 47-857.03, § 47-857.04, § 47-857.05, § 47-857.06, § 47-857.07, or § 47-857.08 unless the owner or other authorized person satisfies paragraphs (a)(1) and (a)(2) of this section on or before:

- (1) December 31, 2003, if the property is located in eligible area #1;
- (2) December 31, 2005, if the property is located in eligible area #2;
- (3) December 31, 2004, if the property is located in eligible area #3; or
- (4) December 31, 2008, if the property is located in eligible area #4.

(c) A tax abatement shall not be allowed under § 47-857.03, § 47-857.04, § 47-857.05, § 47-857.06, § 47-857.07, or § 47-857.08:

- (1) Unless the first level of concrete for the project has not been laid within 6 months after the date the certification letter is transmitted by the Mayor under paragraph (a)(3) of this section, if certification was requested under paragraph (a)(1)(A) of this section; or
- (2) If the project does not receive a certificate of occupancy within 30 months after the date the certification letter is transmitted by the Mayor under paragraph (a)(3) of this section; provided, that the Mayor may extend the 30-month period for up to 6 months if the building's construction has reached grade, as certified by the project architect and the Mayor.

(d) A project which is financed in any part under subchapter IX of Chapter 12 of Title 2 shall not be eligible to receive a tax abatement under § 47-857.03, § 47-857.04, § 47-857.05, § 47-857.06, § 47-857.07, or § 47-857.08.

(e) A property which receives relief under § 42-3508.02 shall not be eligible to receive a tax abatement under § 47-857.03, § 47-857.04, § 47-857.05, § 47-857.06, § 47-857.07, or § 47-857.08.

(f) The Mayor shall, as nearly as practicable, review requests for certification in the order in which they were received and without regard to the type of tax abatement for which certification is requested.

(Apr. 19, 2002, D.C. Law 14-114, § 601(b), 49 DCR 1468; Oct. 19, 2002, D.C. Law 14-213, § 33(i), 49 DCR 8140; Mar. 13, 2004, D.C. Law 15-105, § 81(a), 51 DCR 881; Mar. 6, 2007, D.C. Law 16-226, § 2(b), 53 DCR 10238.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-213, in subsec. (a), substituted "§ 47-857.07" for "§ 47-857.07f"; and in subsec. (e), substituted "§ 42-3508.02" for "§ 45-3508.02".

D.C. Law 15-105, in subsec. (d), validated a previously made technical correction.

D.C. Law 16-226, in subsec. (b), deleted "or" at the end of par. (2), substituted "; or" for the period in par. (3), and added par. (4).

Temporary Amendments of Section

Section 2(c) of D.C. Law 16-201, in subsec. (b), deleted "or" at the end of par. (2), substituted "; or" for the period in par. (3), and added par. (4).

"(4) December 31, 2008, if the property is located in eligible area #4."

Section 6(b) of D.C. Law 16-201 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(c) of Square 2910 Residential Development Stimulus Emergency Act of 2006 (D.C. Act 16-471, July 31, 2006, 53 DCR 6778).

For temporary (90 day) amendment of section, see § 2(c) of Square 2910 Residential Development Stimulus Congressional Review Emergency Act of 2006 (D.C. Act 16-521, October 27, 2006, 53 DCR 9117).

For temporary (90 day) amendment of section, see § 2(b) of Square 2910 Residential Development Stimulus Second Congressional Review Emergency Act of 2006 (D.C. Act 16-669, December 28, 2006, 54 DCR 1146).

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

For Law 14-213, see notes following § 47-820.

For Law 15-105, see notes following § 47-340.22.

For Law 16-226, see notes following § 47-857.01.

**§ 47-857.03. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS
--TAX ABATEMENT FOR ALL NEW HOUSING PROJECTS DOWNTOWN.**

Subject to § 47-857.02, there shall be allowed as an abatement of the real property tax imposed by § 47-811 on an eligible real property in eligible area #1 an amount computed as follows: \$0.81 per residential FAR square foot, multiplied by the building's total residential FAR square footage as certified by the project architect and the Mayor; provided, that:

- (1) If a project does not use concrete construction throughout the building or does not include underground parking, the per residential FAR square foot tax abatement shall be determined by the Mayor and shall be determined so that the total tax abatement is estimated to be equal to 45% of the difference between the residential real property tax imposed on the project by § 47-811 before and after development.
- (2) The tax abatement for an eligible real property allowed by this section shall expire at the end of the 10th tax year after the tax year in which a certificate of occupancy is issued for the property.
- (3) If, during a tax year for which the tax abatement is authorized by this section, the property for which the abatement was granted contains fewer than 10 dwelling units, the abatement shall not be allowed.

(Apr. 19, 2002, D.C. Law 14-114, § 601(b), 49 DCR 1468.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

**§ 47-857.04. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS
--TAX ABATEMENT FOR ALL NEW HOUSING PROJECTS IN HOUSING
PRIORITY AREA A.**

(a) With respect to any project for which the owner or its designee satisfies § 47-857.02(a)(1) and (2) on or before September 30, 2004, and subject to § 47-857.02, there shall be allowed as an abatement of the real property tax imposed by § 47-811 on an eligible real property in eligible area #2 an amount computed as follows: \$1.10 per residential FAR square foot, multiplied by the building's total residential FAR square footage as certified by the project architect and the Mayor; provided, that:

- (1) If a project does not use concrete construction throughout the building or does not include underground parking, the per residential FAR square foot tax abatement shall be determined by the Mayor and shall be determined so that the total tax abatement is estimated to be equal to 60% of the difference between the residential real property tax imposed on the project by § 47-811 before and after development.
- (2) The tax abatement for an eligible real property allowed by this section shall expire at the end of the 10th tax year after the tax year in which a certificate of occupancy is issued for the property.
- (3) If, during a tax year for which the tax abatement is authorized by this section, the property for which the abatement was granted contains fewer than 10 dwelling units, the abatement shall not be allowed.

(b)(1) For the purposes of this subsection, the term "downtown area" means:

- (A) The area described in section 199 of title 10 of the District of Columbia Municipal Regulations (10 DCMR § 199) and designated on the District of Columbia Generalized Land Use Policies Map; and
- (B) Eligible area #2.

(2) If a project eligible for the real property tax abatement under this section breaks ground on or after January 1, 2005 (as certified by the project architect and the Mayor), the tax abatement may be applied, assigned, conveyed, or otherwise transferred ("transferred") by the owner of the real property or project (or by the owner's designee) and the time period at which the tax abatement commences may be delayed until the transfer and shall continue for 10 years after the date of transfer; provided, that:

- (A) The tax abatement shall be \$0.89 per rentable, or usable, residential FAR square foot of the eligible real property; provided, that if the project known as Quincy Court, located at 1117 10th Street, N.W., requests participation under § 47-857.04(b) by a letter to the Deputy Mayor for Planning and Economic Development, or his or her successor, prior to December 31, 2005, the tax abatement shall be \$0.905 per rentable, or usable, residential FAR square foot of the eligible real property;
- (B) The tax abatement may be transferred by the owner:
 - (i) To reduce real property taxes imposed upon any residential project in the downtown area or

eligible area #2; or

(ii) To reduce real property taxes imposed upon any commercial project in the downtown area or eligible area #2; and

(3) The tax abatement may be transferred within:

(A) Five years after receipt by the eligible project of a final certificate of occupancy issued for the entirety of the project; or

(B) Within one year after the final certificate of occupancy is issued for the project to which the abatement is transferred.

(c) The Mayor shall be deemed to have certified the groundbreaking if the Deputy Mayor for Planning and Economic Development, or his or her successor, issues a letter certifying the groundbreaking or 20 business days pass after the date of the receipt of a request for the certification by the Deputy Mayor for Planning and Economic Development, or his or her successor, from the project developer; provided, that the request includes a certification by the project architect of the groundbreaking date of the residential project and the Deputy Mayor for Planning and Economic Development, or his or her successor, does not reject the request or request further information.

(Apr. 19, 2002, D.C. Law 14-114, § 601(b), 49 DCR 1468; Apr. 12, 2005, D.C. Law 15-329, § 2(a), 52 DCR 1975; Apr. 7, 2006, D.C. Law 16-91, § 103(a), 52 DCR 10637; Mar. 2, 2007, D.C. Law 16-191, § 109(a), 53 DCR 6794.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-329 designated the existing text as subsec. (a); in subsec. (a), substituted "With respect to any project for which the owner or its designee satisfies § 47-857.02(a)(1) and (2) on or before December 31, 2004, and subject to" for "Subject to"; and added subsec. (b).

D.C. Law 16-91, in subsec. (a), substituted "September 30, 2004" for "December 31, 2004"; added subsec. (c); and rewrote subsec. (b), which had read as follows:

"(b) If a project eligible for the real property tax abatement under this section breaks ground on or after January 1, 2005 (as certified by the project architect and the Mayor), the tax abatement may be applied, assigned, conveyed, or otherwise transferred ("transferred") by the owner of the real property or project (or by the owner's designee) and the time period at which the tax abatement commences may be delayed until the transfer and shall continue for 10 years after the date of transfer; provided, that:

"(1) The tax abatement shall be computed as \$1.00 per residential FAR square foot of the eligible real property;

"(2) The tax abatement shall be transferred by the owner:

"(A) To reduce real property taxes imposed upon any residential project in eligible area #2; or

"(B) To reduce real property taxes imposed upon any commercial project in eligible area #2; and

"(3) The tax abatement shall be transferred within:

"(A) Five years after receipt by the eligible project of a final certificate of occupancy is issued for the entirety of the project;

"(B) Within one year after the final certificate of occupancy is issued for the project to which the abatement is transferred."

D.C. Law 16-191 rewrote subsec. (b)(3)(A) which read as follows:

"(A) Five years after receipt by the eligible project of a final certificate of occupancy is issued for the entirety of the project;"

Temporary Amendments of Section

Section 2(a) of D.C. Law 16-7, in subsec. (a), substituted "September 30, 2004" for "December 31, 2004"; and rewrote subsec. (b) and added subsec. (c) to read as follows:

"(b)(1) For the purposes of this subsection, the term "downtown area" means:

"(A) The area described in section 199 of Title 10 of the District of Columbia Municipal Regulations (10 DCMR § 199) and designated on the District of Columbia Generalized Land Use Policies Map; and

"(B) Eligible area #2.

"(2) If a project eligible for the real property tax abatement under this section breaks ground on or after January 1, 2005 (as certified by the project architect and the Mayor), the tax abatement may be applied, assigned, conveyed, or otherwise transferred ("transferred") by the owner of the real property or project (or by the owner's designee) and the time period at which the tax abatement commences may be delayed until the transfer and shall continue for 10 years after the date of transfer; provided, that:

"(A) The tax abatement shall be \$0.89 per rentable, or usable, residential FAR square foot of the eligible real property; provided, that if the project known as Quincy Court, located at 1117 10th Street, N.W., requests participation under § 47-857.04(b) by a letter to the Deputy Mayor for Planning and Economic Development, or his or her successor, prior to December 31, 2005, the tax abatement shall be \$0.905 per rentable, or usable, residential FAR square foot of the eligible real property;

"(B) The tax abatement may be transferred by the owner:

"(i) To reduce real property taxes imposed upon any residential project in the downtown area or eligible area #2; or

"(ii) To reduce real property taxes imposed upon any commercial project in the downtown area or eligible area #2; and

"(3) The tax abatement may be transferred within:

"(A) Five years after receipt by the eligible project of a final certificate of occupancy is issued for the entirety of the project;

"(B) Within one year after the final certificate of occupancy is issued for the project to which the abatement is transferred."

"(c) The Mayor shall be deemed to have certified the groundbreaking if the Deputy Mayor for Planning and Economic Development, or his or her successor, issues a letter certifying the groundbreaking or 20 business days pass after the date of the receipt of a request for the certification by the Deputy Mayor for Planning and Economic Development, or his or her successor, from the project developer; provided, that the request includes a certification by the project architect of the groundbreaking date of the residential project and the Deputy Mayor for Planning and Economic Development, or his or her successor, does not reject the request or request further information."

Section 6(b) of D.C. Law 16-7 provides that the act shall expire after 225 days of its having taken effect.

Section 2(b) of D.C. Law 16-102, in subsec. (a), substituted "September 30, 2004" for "December 31, 2004"; and rewrote subsec. (b) and added subsec. (c) to read as follows:

"(b)(1) For the purposes of this subsection, the term "downtown area" means:

"(A) The area described in section 199 of title 10 of the District of Columbia Municipal Regulations (10 DCMR § 199) and designated on the District of Columbia Generalized Land Use Policies Map; and

"(B) Eligible area #2.

"(2) If a project eligible for the real property tax abatement under this section breaks ground on or after January 1, 2005 (as certified by the project architect and the Mayor), the tax abatement may be applied, assigned, conveyed, or otherwise transferred ("transferred") by the owner of the real property or project (or by the owner's designee) and the time period at which the tax abatement commences may be delayed until the transfer and shall continue for 10 years after the date of transfer; provided, that:

"(A) The tax abatement shall be \$0.89 per rentable, or usable, residential FAR square foot of the eligible real property; provided, that if the project known as Quincy Court, located at 1117 10th Street, N.W., requests participation under § 47-857.04(b) by a letter to the Deputy Mayor for Planning and Economic Development, or his or her successor, prior to December 31, 2005, the tax abatement shall be \$0.905 per rentable, or usable, residential FAR square foot of the eligible real property;

"(B) The tax abatement may be transferred by the owner:

"(i) To reduce real property taxes imposed upon any residential project in the downtown area or eligible area #2; or

"(ii) To reduce real property taxes imposed upon any commercial project in the downtown area or eligible area #2; and

"(3) The tax abatement may be transferred within:

"(A) Five years after receipt by the eligible project of a final certificate of occupancy issued for the entirety of the project; or".

"(B) Within one year after the final certificate of occupancy is issued for the project to which the abatement is transferred.

"(c) The Mayor shall be deemed to have certified the groundbreaking if the Deputy Mayor for Planning and Economic Development, or his or her successor, issues a letter certifying the groundbreaking or 20 business days pass after the date of the receipt of a request for the certification by the Deputy Mayor for Planning and Economic Development, or his or her successor, from the project developer; provided, that the request includes a certification by the project architect of the groundbreaking date of the residential project and the Deputy Mayor for Planning and Economic Development, or his or her successor, does not reject the request or request further information."

Section 11(b) of D.C. Law 16-102 provides that the act shall expire after 225 days of its having taken effect.

For temporary (90 day) amendment of section, see § 2(a) of Finance and Revenue Technical Corrections Emergency Amendment Act of 2005 (D.C. Act 16-51, March 17, 2005, 52 DCR 3164).

For temporary (90 day) amendment of section, see § 2(b) of Finance and Revenue Technical Amendments Emergency Amendment Act of 2006 (D.C. Act 16-260, January 26, 2006, 53 DCR 780).

For temporary (90 day) amendment of section, see § 2(b) of Finance and Revenue Technical Amendments Congressional Review Emergency Amendment Act of 2006 (D.C. Act 16-361, April 26, 2006, 53 DCR 3619).

For temporary (90 day) amendment of section, see § 25(a) of Finance and Revenue Technical Amendments Second Emergency Amendment Act of 2006 (D.C. Act 16-585, December 28, 2006, 54 DCR 340).

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

Law 15-329, the "Tax Abatement Adjustment for Housing Priority Area Act of 2004", was introduced in Council and assigned Bill No. 15-1070, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 7, 2004, and December 21, 2004, respectively. Signed by the Mayor on January 19, 2005, it was assigned Act No. 15-738 and transmitted to both Houses of Congress for its review. D.C. Law 15-329 became effective on April 12, 2005.

Law 16-91, the "Technical Amendments Act of 2005", was introduced in Council and assigned Bill No. 16-477 which was referred to the Committee on the Whole. The Bill was adopted on first and second readings on November 1, 2005, and November 15, 2005, respectively. Signed by the Mayor on November 30, 2005, it was assigned Act No. 16-212 and transmitted to both Houses of Congress for its review. D.C. Law 16-91 became effective on April 7, 2006.

For Law 16-191, see notes following § 47-308.02.

**§ 47-857.05. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS
--TAX ABATEMENT FOR NEW, MIXED-INCOME HOUSING PROJECTS
DOWNTOWN.**

(a) Subject to § 47-857.02, there shall be allowed as an abatement of the real property tax imposed by § 47-811 on an eligible real property in eligible area #1 an amount computed as follows: \$1.38 per residential FAR square foot, multiplied by the building's total residential FAR square footage as certified by the project architect and the Mayor; provided, that:

(1) If a project does not use concrete construction throughout the building or does not include underground parking, the per residential FAR square foot tax abatement shall be determined by the Mayor and shall be determined so that the total tax abatement is estimated to be equal to 78% of the difference between the residential real property tax imposed on the project by § 47-811 before and after development.

(2) Ten percent of the housing units in the eligible real property shall be affordable to, and occupied by, low-income households for 20 years after the certificate of occupancy for the eligible real property is issued.

(3) The dwelling units occupied by low-income households shall be equivalent in size and quality to other dwelling units in the development.

(4) The variety of the sizes of dwelling units occupied by low-income households shall be reasonably similar to the variety of sizes of dwelling units in the eligible property as a whole.

(5) The tax abatement for an eligible real property allowed by this section shall expire at the end of the 10th tax year after the tax year in which a certificate of occupancy is issued for the eligible real property.

(6) If, during a tax year for which the tax abatement is authorized by this section, the property for which the abatement was granted contains fewer than 10 dwelling units, the abatement shall not be allowed.

(b) If, during one of the last 10 years of the 20-year period of affordability required by subsection (a)(2) of this section, 10% of the housing units are not affordable to, and occupied by, low-income households, the owner of the property shall be assessed a penalty of \$10,000 per year for each unit which should be, but is not, affordable to low-income households; provided, that the Mayor may waive the penalty upon a showing of good cause.

(c) The Mayor may require an owner to demonstrate that the rents and tenant income for the eligible real property are consistent with the requirements of the tax abatement. If the requirements are not met, the abatement shall not be allowed and the owner shall remit all taxes owed for the period of non-compliance.

(Apr. 19, 2002, D.C. Law 14-114, § 601(b), 49 DCR 1468; Mar. 13, 2004, D.C. Law 15-105, § 81(b), 51 DCR 881.)

D.C. Law 15-105, in par. (1) of subsec. (a), validated a previously made technical correction.

For Law 14-114, see notes following § 47-857.01.

For Law 15-105, see notes following § 47-340.22.

**§ 47-857.06. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS
--TAX ABATEMENT FOR NEW, MIXED-INCOME HOUSING PROJECTS IN
HOUSING PRIORITY AREA A.**

(a) Subject to § 47-857.02, there shall be allowed as an abatement of the real property tax imposed by § 47-811 on an eligible real property in eligible area #2 an amount computed as follows: \$1.75 per residential FAR square foot, multiplied by the building's total residential FAR square footage as certified by the project architect; provided, that:

(1) If a project does not use concrete construction throughout the building or does not include underground parking, the per residential FAR square foot tax abatement shall be determined by the Mayor and shall be determined so that the total tax abatement is estimated to be equal to 95% of the difference between the residential real property tax imposed on the project by § 47-811 before and after development.

(2) Ten percent of the housing units in the eligible real property shall be affordable to, and occupied by, low-income households for 20 years after the certificate of occupancy for the eligible real property is issued.

(3) The dwelling units occupied by low-income households shall be equivalent in size and quality to other dwelling units in the development.

(4) The variety of the sizes of dwelling units occupied by low-income households shall be reasonably similar to the variety of sizes of dwelling units in the eligible property as a whole.

(5) The tax abatement for an eligible real property allowed by this section shall expire at the end of the 10th tax year after the tax year in which a certificate of occupancy is issued for the eligible real property.

(6) If, during a tax year for which the tax abatement is authorized by this section, the property for which the abatement was granted contains fewer than 10 dwelling units, the abatement shall not be allowed.

(b) If, during one of the last 10 years of the 20-year period of affordability required by subsection (a)(2) of this section, 10% of the housing units are not affordable to, and occupied by, low-income households, the owner of the property shall be assessed a penalty of \$10,000 per year for each unit which should be, but is not, affordable to low-income households; provided, that the Mayor may waive the penalty upon a showing of good cause.

(c) The Mayor may require an owner to demonstrate that the rents and tenant income for the eligible real property are consistent with the requirements of the tax abatement. If the requirements are not met, the abatement shall not be allowed and the owner shall remit all taxes owed for the period of non-compliance.

(d)(1) For the purposes of this subsection, the term:

(A) "K Street Building" means the portion of the Wax Museum project comprised of the building to be constructed on the site bounded on the south side by K Street, N.W., on the west side by 5th Street, N.W., on the north side by L Street, N.W., and on the east side by the alley running parallel to 5th Street, N.W.

(B) "L Street Building" means the portion of the Wax Museum project comprised of the building to be constructed on the portion of the property to be disposed of pursuant to the RFP Resolution that is not included within the K Street Building.

(C) "RFP Resolution" means the Revised Request for Proposals for the Redevelopment of Parcel One, the Former Wax Museum Site Approval Resolution of 2003, introduced on June 13, 2003 (PR15-249).

(D) "Wax Museum developer" means the person (or any successor in interest) with which the District enters into an agreement for the disposition of the property on which the Wax Museum project will be constructed.

(E) "Wax Museum project" means the project constructed pursuant to the request for proposals in the RFP Resolution.

(2) Notwithstanding the provisions of § 47-857.02, there shall be allowed an abatement of \$664,000

per year of the real property tax imposed by § 47-811 on the Wax Museum project (to be allocated between the K Street Building and L Street Building as set forth in paragraph (4) of this subsection), and the Mayor shall issue to the Wax Museum developer certification letters stating that the property and buildings are eligible for the abatement and that the Mayor has reserved the abatement for the property and buildings in the allocated amounts; provided, that:

(A) With respect to the K Street Building:

- (i) The first level of concrete for the K Street Building shall be laid by December 31, 2006, or such earlier date as may be set forth in an agreement between the Wax Museum developer and the National Capital Revitalization Corporation or RLA Revitalization Corporation;
- (ii) A certificate of occupancy for the K Street Building shall have been issued within 36 months after the first level of concrete has been laid for the K Street Building, or such earlier date as may be set forth in an agreement between the Wax Museum developer and the National Capital Revitalization Corporation or RLA Revitalization Corporation; and
- (iii) The K Street Building satisfies § 47-857.06(a)(2) through (4);

(B) With respect to the L Street Building:

- (i) The first level of concrete for the L Street Building shall be laid within 18 months after the receipt by the Wax Museum developer of the Mayor's certification letter pertaining to the tax abatement for K Street Building, or such earlier date as may be set forth in an agreement between the Wax Museum developer and the National Capital Revitalization Corporation or RLA Revitalization Corporation;
- (ii) A certificate of occupancy for the L Street Building shall have been issued within 30 months after the first level of concrete has been laid for the L Street Building, or such earlier date as may be set forth in an agreement between the Wax Museum developer and the National Capital Revitalization Corporation or RLA Revitalization Corporation; and
- (iii) The L Street Building satisfies § 47-857.06(a)(2) through (4); and

(C) If the residential project known as Quincy Court, located at 1117 10th Street, N.W., requests participation under § 47-857.04(b) by a letter to the Deputy Mayor for Planning and Economic Development, or his or her successor, prior to December 31, 2005, the annual amount of the abatement of real property tax imposed by § 47-811 on the Wax Museum project (to be allocated between the K Street Building and L Street Building as set forth in paragraph (4) of this subsection) shall be \$675,000.

(3) For each deadline set forth in paragraph (2) of this subsection, one 6- month extension may be granted at the discretion of the Mayor.

(4) The tax abatement allowed by this subsection shall be allocated between the K Street Building and the L Street Building based upon the election of the Wax Museum developer, which election shall be made by notification to the Mayor and the Office of Tax and Revenue upon the issuance of a certificate of occupancy for the 1st building to be completed.

(5) The tax abatement allowed by this subsection shall be included in and subject to the \$2 million abatement limit set forth in § 47-857.09(b).

(6)(A) The tax abatement allowed by this subsection for the K Street Building shall expire at the end of the 10th tax year after the tax year in which a certificate of occupancy is issued for the residential portion of the K Street Building.

(B) The tax abatement allowed by this subsection for the L Street Building shall expire at the end of the 10th tax year after the tax year in which a certificate of occupancy is issued for the residential portion of the L Street Building.

(Apr. 19, 2002, D.C. Law 14-114, § 601(b), 49 DCR 1468; Apr. 12, 2005, D.C. Law 15-329, § 2(b), 52 DCR 1975; Apr. 7, 2006, D.C. Law 16-91, § 103(b), 52 DCR 10637; Mar. 20, 2008, D.C. Law 17-125, § 2, 55 DCR 1518.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-329 added subsec. (d).

D.C. Law 16-91, in the lead-in language of subsec. (d)(2), substituted "there shall be allowed an abatement of \$664,000 per year of the real property tax imposed by § 47-811 on the Wax Museum project (to be allocated between the K Street Building and L Street Building as set forth in paragraph (4) of this subsection)" for "there shall be allowed an abatement of \$710,000 per year of the real property tax imposed by § 47-811 on the Wax Museum project (to be allocated between the K Street Building and L Street Building as set forth in paragraph (3) of this subsection)"; in subpar. (d)(2)(A)(iii), deleted the word "and" at the end; in subpar. (d)(2)(B)(iii), substituted "; and" for the period at the end; and added subpar. (d)(2)(C).

D.C. Law 17-125 rewrote subsec. (d)(4), which had read as follows:

"(4) The tax abatement allowed by this subsection shall be allocated between the K Street Building and the L Street Building based upon the square footage dedicated to residential units in each building as certified by the Wax Museum project architect."

Temporary Amendments of Section

Section 2(b) of D.C. Law 16-7, in subsec. (d)(2), in the undesignated text, deleted "there shall be allowed an abatement of \$710,000 per year of the real property tax imposed by § 47-811 on the Wax Museum project (to be allocated between the K Street Building and L Street Building as set forth in paragraph (3) of this subsection)" and inserted "there shall be allowed an abatement of \$664,000 per year of the real property tax imposed by § 47-811 on the Wax Museum project (to be allocated between the K Street Building and L Street Building as set forth in paragraph (4) of this subsection)", in subpar. (A)(iii), deleted "and", in subpar. (B)(iii), substituted "; and" for a period, and added subpar. (C) to read as follows:

"(C) If the residential project known as Quincy Court, located at 1117 10th Street, N.W., requests participation under § 47-857.04(b) by a letter to the Deputy Mayor for Planning and Economic Development, or his or her successor, prior to December 31, 2005, the annual amount of the abatement of real property tax imposed by § 47-811 on the Wax Museum project (to be allocated between the K Street Building and L Street Building as set forth in paragraph (4) of this subsection) shall be \$675,000."

Section 6(b) of D.C. Law 16-7 provides that the act shall expire after 225 days of its having taken effect.

Section 2(c) of D.C. Law 16-102, in par. (d)(2), substituted "there shall be allowed an abatement of \$664,000 per year of the real property tax imposed by § 47-811 on the Wax Museum project (to be allocated between the K Street Building and L Street Building as set forth in paragraph (4) of this subsection)" for "there shall be allowed an abatement of \$710,000 per year of the real property tax imposed by § 47-811 on the Wax Museum project (to be allocated between the K Street Building and L Street Building as set forth in paragraph (3) of this subsection)"; in subpar. (d)(2)(A)(iii), substituted ";," for "; and"; in subpar. (d)(2)(B)(iii), substituted "(4); and" for "(4)."; and added subpar. (d)(2)(C) to read as follows:

"(C) If the residential project known as Quincy Court, located at 1117 10th Street, N.W., requests participation under § 47-857.04(b) by a letter to the Deputy Mayor for Planning and Economic Development, or his or her successor, prior to December 31, 2005, the annual amount of the abatement of real property tax imposed by § 47-811 on the Wax Museum project (to be allocated between the K Street Building and L Street Building as set forth in paragraph (4) of this subsection) shall be \$675,000."

Section 11(b) of D.C. Law 16-102 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(b) of Finance and Revenue Technical Corrections Emergency Amendment Act of 2005 (D.C. Act 16-51, March 17, 2005, 52 DCR 3164).

For temporary (90 day) amendment of section, see § 2(c) of Finance and Revenue Technical Amendments Emergency Amendment Act of 2006 (D.C. Act 16-260, January 26, 2006, 53 DCR 780).

For temporary (90 day) amendment of section, see § 2(c) of Finance and Revenue Technical Amendments Congressional Review Emergency Amendment Act of 2006 (D.C. Act 16-361, April 26, 2006, 53 DCR 3619).

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

For Law 15-329, see notes following § 47-857.04.

For Law 16-91, see notes following § 47-857.04.

Law 17-125, the "Wax Museum Project Tax Abatement Allocation Modification Amendment Act of 2008", was introduced in Council and assigned Bill No. 17-343 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 11, 2007, and January 8, 2008, respectively. Signed by the Mayor on January 29, 2008, it was assigned Act No. 17-274 and transmitted to both Houses of Congress for its review. D.C. Law 17-125 became effective on March 20, 2008.

**§ 47-857.07. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS
--TAX ABATEMENT FOR NEW, MIXED-INCOME HOUSING PROJECTS IN
HIGHER-COST AND OTHER QUALIFIED AREAS THROUGHOUT THE
DISTRICT OF COLUMBIA.**

(a) Subject to § 47-857.02, there shall be allowed as an abatement of the real property tax imposed by § 47-811 on an eligible real property in eligible area #3 an amount computed as follows: 75% of the difference between the residential real property tax imposed by § 47-811 before and after development or a dollar amount based on criteria or formulas promulgated by the Mayor, pursuant to regulation, which equals approximately 75% of the difference between the residential real property tax imposed by § 47-811

before and after development; provided that:

- (1) Five percent of the housing units in the eligible real property shall be affordable to, and occupied by, low-income households for 20 years after the certificate of occupancy for the eligible real property is issued.
 - (2) An additional 10% of the housing units in the eligible real property shall be affordable to, and occupied by, households with household incomes of 60% or less of the area median income for 20 years after the certificate of occupancy for the eligible real property is issued.
 - (3) The dwelling units occupied by low-income households and 60%-of-area-median-income households shall be equivalent in size and quality to other dwelling units in the development.
 - (4) The variety of the sizes of dwelling units occupied by low-income households and 60%-of-area-median-income households shall be reasonably similar to the variety of sizes of dwelling units in the eligible property as a whole.
 - (5) The tax abatement for an eligible real property allowed by this section shall expire at the end of the 10th tax year after the tax year in which a certificate of occupancy is issued for the eligible real property.
 - (6) If, during a tax year for which the tax abatement is authorized by this section, the property for which the abatement was granted contains fewer than 10 dwelling units, the abatement shall not be allowed.
- (b) If, during one of the last 10 years of the 20-year period of affordability required by subsection (a)(1) of this section, the owner fails to comply with the unit set-aside requirements of subsection (a) of this section, the owner of the property shall be assessed a penalty of \$10,000 per year for each unit which does not meet the income or set-aside requirements; provided, that the Mayor may waive the penalty upon a showing of good cause.
- (c) The Mayor may require an owner to demonstrate that the rents and tenant income for the eligible real property are consistent with the requirements of the tax abatement. If the requirements are not met, the abatement shall not be allowed and the owner shall remit all taxes owed for the period of non-compliance.
- (d)(1) For the purposes of this subsection, the term:
- (A) "4100 Georgia Avenue Developer" means:
 - (i) The person (or any successor in interest) who will develop or has developed the 4100 Georgia Avenue Project; and
 - (ii) Any subsequent owner or assignee of or successor in interest of the 4100 Georgia Avenue Project.
 - (B) "4100 Georgia Avenue Project" means the project constructed on Lots 35 and 803 (and any subsequent subdivision or division of those lots) and the alley in between them in Square 2910, consisting of affordable housing. The term "4100 Georgia Avenue Project" shall not include the portion of the project used for commercial purposes.
 - (C) "Affordable housing" means a housing unit which is rented to a household whose income does not exceed 60% of the area median income.
- (2)(A) Notwithstanding the provisions of § 47-857.02, beginning on the date that a certificate of occupancy for the 4100 Georgia Avenue Project is issued, there shall be allowed an abatement of all of the real property tax imposed by § 47-811 on the 4100 Georgia Avenue Project if:
- (i) The certificate of occupancy for the building shall have been issued on or before May 28, 2009; and
 - (ii) The building satisfies the provisions of § 47-857.06(a)(2), (3), and (4).
- (B) If the conditions of subparagraph (A)(i) and (ii) of this paragraph are satisfied, the Mayor shall issue to the 4100 Georgia Avenue Developer a certification letter stating that the 4100 Georgia Avenue Project is eligible for the abatement and that the Mayor has reserved the abatement for the 4100 Georgia Avenue Project in the allocated amount. A copy of the certification letter shall be sent to the Director of the Real Property Tax Administration of the Office of Tax and Revenue.
- (C)(i) All of the housing units in the 4100 Georgia Avenue Project shall be affordable housing. If all of the housing units in the 4100 Georgia Avenue Project are not affordable housing, the abatement provided by this subsection shall terminate as of the beginning of the real property tax year in which all of the housing units in the 4100 Georgia Avenue Project are not affordable housing. If the abatement shall terminate, the tax, plus interest from the termination date, shall be due and payable 30 days after the date of the billing therefor.
- (ii)(I) The Georgia Avenue Developer shall provide a certification of an independent certified public accounting firm to the Mayor and the Director of the Real Property Tax Administration of the Office of Tax and Revenue on or before October 1 of each year that all of the housing units in the 4100 Georgia Avenue Project are affordable housing:

(aa) As of October 1 of the preceding year; and

(bb) For the entire calendar year for the preceding year.

(II) If the Georgia Avenue Developer does not file timely the certification required by sub-sub-subparagraph (I) of this sub-subparagraph, the abatement provided by this subsection shall terminate as of October 1 of the preceding year and the tax, plus interest from the termination date, shall be due and payable 30 days after the date of billing therefor; provided, that the Director of the Real Property Tax Administration of the Office of Tax and Revenue may, in his discretion, grant an extension for such period as he considers reasonable.

(3) For each deadline set forth in paragraph (2)(A) and (B) of this subsection, one 6-month extension may be granted at the discretion of the Mayor.

(4) The abatement allowed by this subsection shall be included in and subject to the annual \$3.5 million abatement limit set forth in § 47-857.09(c).

(5) The abatement allowed by this subsection shall expire 40 years after the tax abatement takes effect.

(Apr. 19, 2002, D.C. Law 14-114, § 601(b), 49 DCR 1468; Mar. 6, 2007, D.C. Law 16-226, § 2(c), 53 DCR 10238.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 16-226 added subsec. (d).

Temporary Amendments of Section

Section 2(a) of D.C. Law 16-201 added subsec. (d) to read as follows:

"(d)(1) Notwithstanding the provisions of § 47-857.02, there shall be allowed an exemption from all of the real property tax imposed by § 47-811 on the property in eligible area #4 owned by the 4100 Georgia Avenue developer and the Mayor shall issue to the 4100 Georgia Avenue developer certification letters stating that the property and buildings are eligible for the exemption and that the Mayor has reserved the exemption for the property and buildings in the allocated amounts; provided, that, with respect to the 4100 Georgia Avenue project:

"(A) The first level of concrete shall be laid by December 31, 2007;

"(B) A certificate of occupancy for the building shall have been issued within 36 months after the first level of concrete has been laid for the building; and

"(C) The building satisfies the provisions of § 47-857.06(a)(2), (3), and (4).

"(2) For each deadline set forth in paragraph (1) of this subsection, one 6-month extension may be granted at the discretion of the Mayor.

"(3) The tax exemption allowed by this subsection shall be included in and subject to the annual \$3.5 million abatement limit set forth in § 47-857.09(c).

"(4) The tax exemption allowed by this subsection for eligible area #4 shall expire when the tax exemption allowed for eligible area #4 has cumulatively amounted to \$3.3 million.

"(5) For the purposes of this subsection, the term:

"(A) '4100 Georgia Avenue developer' means the person (or any successor in interest) who will develop or has developed a residential property on Lots 35 and 803 (and any subsequent subdivision or division of those lots) and the alley between them in Square 2910, and any subsequent owner or assignee of or successor in interest to the 4100 Georgia Avenue project. The term "4100 Georgia Avenue developer" shall not include any owner or operator of the first-floor commercial space, if such first-floor commercial space is sold as a condominium to an entity or person other than the 4100 Georgia Avenue developer.

"(B) '4100 Georgia Avenue project' means the project constructed on Lots 35 and 803 (and any subsequent subdivision or division of those lots) and the alley between them in Square 2910, consisting of affordable housing and first-floor retail space."

Section 6(b) of D.C. Law 16-201 provides that the act shall expire after 225 days of its having taken effect.

Temporary Addition of Section

Section 3 of D.C. Law 16-201 added provisions to read as follows:

"Sec. 3. Financial imposition exemption for the 4100 Georgia Avenue, N.W., project.

"(a) Notwithstanding any other provisions of law, no fees shall be charged to the 4100 Georgia Avenue developer or any other owners or developers of the 4100 Georgia Avenue project for any permits related to the construction of the 4100 Georgia Avenue project, including private space or public permit fees or building

permit fees (involving vault space rental).

"(b) For the purposes of this section, the term:

"(1) '4100 Georgia Avenue developer' means the person (or any successor in interest) who will develop or has developed a residential property on Lots 35 and 803 (and any subsequent subdivision or division of those lots) and the alley between them in Square 2910.

"(2) '4100 Georgia Avenue project' means the project constructed on Lots 35 and 803 (and any subsequent subdivision or division of those lots) and the alley between them in Square 2910, consisting of affordable housing and first-floor retail space."

Section 6(b) of D.C. Law 16-201 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(a) of Square 2910 Residential Development Stimulus Emergency Act of 2006 (D.C. Act 16-471, July 31, 2006, 53 DCR 6778).

For temporary (90 day) enactment, see § 3 of Square 2910 Residential Development Stimulus Emergency Act of 2006 (D.C. Act 16-471, July 31, 2006, 53 DCR 6778).

For temporary (90 day) amendment of section, see § 2(a) of Square 2910 Residential Development Stimulus Congressional Review Emergency Act of 2006 (D.C. Act 16-521, October 27, 2006, 53 DCR 9117).

For temporary (90 day) enactment, see § 3 of Square 2910 Residential Development Stimulus Congressional Review Emergency Act of 2006 (D.C. Act 16-521, October 27, 2006, 53 DCR 9117).

For temporary (90 day) amendment of section, see § 2(c) of Square 2910 Residential Development Stimulus Second Congressional Review Emergency Act of 2006 (D.C. Act 16-669, December 28, 2006, 54 DCR 1146).

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

For Law 16-226, see notes following § 47-857.01.

Delegation of Authority

Delegation of Authority to the Deputy Mayor for Planning and Economic Development--Authority to Issue a Certification Letter Stating that the 4100 Georgia Avenue Project is Eligible for a Property Tax Abatement, see Mayor's Order 2009-145, August 13, 2009 (56 DCR 7274).

Miscellaneous Notes

Financial imposition exemption for the 4100 Georgia Avenue, N.W. project: Section 3 of D.C. Law 16-226 provided:

"(a) For the purposes of this section, the term:

"(A) '4100 Georgia Avenue Developer' means:

"(i) The person (or any successor in interest) who will develop or has developed the 4100 Georgia Avenue Project; and

"(ii) Any subsequent owner or assignee of or successor in interest of the 4100 Georgia Avenue Project.

"(B) '4100 Georgia Avenue Project' means the project constructed on Lots 35 and 803 (and any subsequent subdivision or division of those lots) and the alley in between them in Square 2910, consisting of affordable housing and first-floor retail space.

"(b) Notwithstanding any other provision of law, no fees shall be charged to the 4100 Georgia Avenue Developer for any permits related to the construction of the 4100 Georgia Avenue Project, including private space or public permit fees or building permit fees (involving vault space rental). The exemption provided by this subsection shall not include condominium registration application fees or condominium conversion fees."

§ 47-857.08. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS --TAX ABATEMENT FOR NEW, VERY MIXED-INCOME HOUSING PROJECTS IN HIGHER-COST AND OTHER QUALIFIED AREAS THROUGHOUT THE DISTRICT OF COLUMBIA.

(a) Subject to § 47-857.02, there shall be allowed as an abatement of the real property tax imposed by § 47-811 on an eligible real property in eligible area #3 an amount computed as follows: 100% of the difference between the residential real property tax imposed by § 47-811 before and after development or a dollar amount based on criteria or formulas promulgated by the Mayor, pursuant to regulation, which equals approximately 100% of the difference between the residential real property tax imposed by § 47-811 before and after development; provided, that:

(1) Five percent of the housing units in the eligible real property shall be affordable to, and occupied by, low-income households for 20 years after the certificate of occupancy for the eligible real property is issued.

(2) An additional 10% of the housing units in the eligible real property shall be affordable to, and occupied by, households with household incomes of 60% or less of the area median income for 20 years after the certificate of occupancy for the eligible real property is issued.

(3) An additional 5% of the housing units in the eligible real property shall be affordable to, and occupied by, extremely low-income households for 20 years after the certificate of occupancy for the eligible real property is issued.

(4) The dwelling units occupied by low-income households, 60%-of-area-median-income households, and extremely low-income households shall be equivalent in size and quality to other dwelling units in the development.

(5) The variety of the sizes of dwelling units occupied by low-income households, 60%-of-area-median-income households, and extremely low-income shall be reasonably similar to the variety of sizes of dwelling units in the eligible property as a whole.

(6) The tax abatement for an eligible real property allowed by this section shall expire at the end of the 10th tax year after the tax year in which a certificate of occupancy is issued for the eligible real property.

(7) If, during a tax year for which the tax abatement is authorized by this section, the property for which the abatement was granted contains fewer than 10 dwelling units, the abatement shall not be allowed.

(b) If, during one of the last 10 years of the 20-year period of affordability required by subsection (a)(1) of this section, the owner fails to comply with the unit set-aside requirements of subsection (a) of this section, the owner of the property shall be assessed a penalty of \$10,000 per year for each unit which does not meet the income or set-aside requirements; provided, that the Mayor may waive the penalty upon a showing of good cause.

(c) The Mayor may require an owner to demonstrate that the rents and tenant income for the eligible real property are consistent with the requirements of the tax abatement. If the requirements are not met, the abatement shall not be allowed and the owner shall remit all taxes owed for the period of non-compliance.

(Apr. 19, 2002, D.C. Law 14-114, § 601(b), 49 DCR 1468.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

§ 47-857.09. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS --ABATEMENT CAPS.

(a) The Mayor may approve up to \$2.5 million in annual tax abatements under §§ 47-857.03 and 47-857.05; provided, the Mayor may approve only up to \$500,000 in annual tax abatements in fiscal year 2003.

(b) The Mayor may approve up to \$2 million in annual tax abatements under §§ 47-857.04 and 47-857.06.

(c) The Mayor may approve up to \$3.5 million in annual tax abatements under §§ 47-857.07 and 47-857.08; provided, that \$500,000 shall be reserved for properties in eligible area #4.

(Apr. 19, 2002, D.C. Law 14-114, § 601(b), 49 DCR 1468; Oct. 1, 2002, D.C. Law 14-190, § 1103(a), 49 DCR 6968; Mar. 6, 2007, D.C. Law 16-226, § 2(d), 53 DCR 10238.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-190, in subsec. (a), substituted "and 47-857.05; provided, the Mayor may approve only up to \$500,000 in annual tax abatements in fiscal year 2003." for "and 47-857.05."

D.C. Law 16-226, in subsec. (c), increased the annual tax abatement approval cap from \$2.5 million to \$3.5 million.

Temporary Amendments of Section

Section 2(d) of D.C. Law 16-201 amended subsec. (c) to read as follows:

"(c) The Mayor may approve up to \$3.5 million in annual tax abatements under §§ 47-857.07 and 47-857.08; provided that \$500,000 of such money shall be reserved for properties in eligible area #4."

Section 6(b) of D.C. Law 16-201 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 1103 of Fiscal Year 2003 Budget Support Emergency Act of 2002 (D.C. Act 14-453, July 23, 2002, 49 DCR 8026).

For temporary (90 day) amendment of section, see § 2(d) of Square 2910 Residential Development Stimulus Emergency Act of 2006 (D.C. Act 16-471, July 31, 2006, 53 DCR 6778).

For temporary (90 day) amendment of section, see § 2(d) of Square 2910 Residential Development Stimulus Congressional Review Emergency Act of 2006 (D.C. Act 16-521, October 27, 2006, 53 DCR 9117).

For temporary (90 day) amendment of section, see § 2(d) of Square 2910 Residential Development Stimulus Second Congressional Review Emergency Act of 2006 (D.C. Act 16-669, December 28, 2006, 54 DCR 1146).

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

For Law 14-190, see notes following § 47-308.01.

For Law 16-226, see notes following § 47-857.01.

Miscellaneous Notes

Section 1103(b) of D.C. Law 14-190 provides: "Funds sufficient for the implementation of this section shall be transferred from the Housing Production Trust Fund to the General Fund."

§ 47-857.09A. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS -- NOTICE AND APPEAL RIGHTS.

Notwithstanding any other provision of this chapter, the Mayor shall provide the owner with written notice of the District's intent to impose a penalty for a violation of §§ 47-859.01 through 47-857.10 or to disallow the tax abatement thereunder. The Mayor shall give the owner at least 30 days after the date of the notice to file an appeal and request a hearing before the Office of Administrative Hearings, which shall hear the appeal subject to the notice and hearing provisions of subchapter I of Chapter 18 of Title 2, and the rules thereunder.

(Mar. 31, 2011, D.C. Law 18-352, § 2(b), 58 DCR 744.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 18-352, the "Residential Housing Tax Abatement Clarification Amendment Act of 2010", was introduced in Council and assigned Bill No. 18-897, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 7, 2010, and December 21, 2010, respectively. Signed by the Mayor on January 19, 2011, it was assigned Act No. 18-702 and transmitted to both Houses of Congress for its review. D.C. Law 18-352 became effective on March 31, 2011.

Miscellaneous Notes

Section 4 of D.C. Law 18-352 provides:

"Sec. 4. Applicability.

"Section 2(a)(1) and (b) shall apply as of October 1, 2004. Section 2(a)(2) and (c) shall apply as of July 7, 2009."

§ 47-857.10. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS --REGULATIONS.

The Mayor shall promulgate regulations to implement §§ 47-857.01 through 47-857.09 within 180 days after the effective date of this section [April 19, 2002].

(Apr. 19, 2002, D.C. Law 14-114, § 601(b), 49 DCR 1468.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

Delegation of Authority

Delegation of Authority Pursuant to D.C. Law 14-183, the "Housing Act of 2002", see Mayor's Order 2002-

§ 47-857.11. TAX ABATEMENTS FOR NONPROFIT ORGANIZATIONS LOCATING IN EMERGING COMMERCIAL NEIGHBORHOODS--DEFINITIONS.

For the purposes of §§ 47-857.11 through 47-857.16, the term:

- (1) "Anacostia Nonprofit Zone" means all real property fronting on:
 - (A) Good Hope Road, S.E., between the Anacostia Freeway and the 18th Street, S.E.;
 - (B) Martin Luther King, Jr. Avenue, S.E., between S Street, S.E., and Suitland Parkway;
 - (C) Howard Road, S.E., between the Anacostia Freeway and Bowen Road, S. E.; and
 - (D) Shannon Place, S.E., between U Street, S.E., and Chicago Street, S. E.
- (2) "Capitol Riverfront Nonprofit Zone" means the area described as the Capitol Riverfront BID in § 2-1215.58(b).
- (3) "Designated Nonprofit Zone" means an area of the District designated by the Mayor as one that will benefit from the location of a nonprofit organization or an area to which a nonprofit organization seeks to locate and for which the Mayor determines that it is in the best interests of the District to offer a tax abatement under this section to the nonprofit organization and which the Council approves by act.
- (4) "Eligible Nonprofit Zone" means an Emerging Neighborhood Nonprofit Zone or a Designated Nonprofit Zone.
- (5) "Emerging Neighborhood Nonprofit Zone" means the Anacostia Nonprofit Zone, Capitol Riverfront Nonprofit Zone, Minnesota-Benning Nonprofit Zone, Mount Vernon Triangle Nonprofit Zone, and NoMa Nonprofit Zone."
- (6) "Mayor" means the Mayor of the District of Columbia.
- (7) "Minnesota-Benning Nonprofit Zone" means the area bounded by a line beginning at the intersection of Hayes Street, N.E. and Minnesota Avenue, N.E., continuing northwest to the intersection of Hayes Street, N.E., and Kenilworth Avenue, N.E., continuing northwest along Hayes Street, N.E., to Anacostia Avenue, N.E.; continuing due west to the eastern shoreline of the Anacostia River; continuing south along the eastern shoreline of the Anacostia River to Benning Road, N.E.; continuing east along Benning Road, N.E., to Anacostia Avenue, N.E.; continuing southerly along Anacostia Avenue, N.E., to Dix Street, N.E.; continuing east along Dix Street, N.E., to 34th Street, N.E.; continuing north along 34th Street, N.E., to Eads Street, N.E.; continuing southeast along Eads Street, N.E., to 36th Street, N.E.; continuing south along 36th Street, N.E. , to Kenilworth Avenue, N.E.; continuing southeast along a straight line to the intersection of 35th Street, N.E., and Clay Place, N.E.; continuing southeast along Clay Place, N.E., to Minnesota Avenue, N.E., continuing northeast along Minnesota Avenue, N.E., to Clay Place, N.E.; continuing southeast and then east along Clay Place, N.E., to 40th Street, N.E.; continuing northeast along 40th Street, N.E., to Benning Road, N.E. (and including the area to the immediate east of 40th Street, N.E., that is zoned C-3-A); continuing northwest along Benning Road, N.E., to Minnesota Avenue, N.E. (and including the area to the immediate north of Benning Road, N.E., that is zoned C-3-A); continuing northeast along Minnesota Avenue, N.E., to Hayes Street, N.E. (and including the area to the immediate east of Minnesota Avenue, N.E., that is zoned C-3-A), the starting point.
- (8) "Mount Vernon Triangle Nonprofit Zone" means the area described as the Mount Vernon Triangle BID in § 2-1215.55(b).
- (9) "NoMa Nonprofit Zone" means the area described as the NoMa Improvement Association BID in § 2-1215.57(b).
- (10) "Qualified nonprofit organization" means an entity that is exempt from taxation under section 501(c)(3), (4), or (6) of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 163; 26 U.S.C. § 501(c)(3), (4), and (6)).

(Sept. 24, 2010, D.C. Law 18-223, § 7042(b), 57 DCR 6242.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 7042(b) of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

Legislative History of Laws

For Law 18-223, see notes following § 47-355.05.

Delegation of Authority Pursuant to the Nonprofit Tax Abatement Act of 2010, see Mayor's Order 2010-165, October 15, 2010 (57 DCR 9824).

Miscellaneous Notes

Short title: Section 7041 of D.C. Law 18-223 provided that subtitle E of title VII of the act may be cited as the "Nonprofit Tax Abatement Act of 2010".

§ 47-857.12. TAX ABATEMENTS FOR NONPROFIT ORGANIZATIONS LOCATING IN EMERGING COMMERCIAL NEIGHBORHOODS-- REQUIREMENTS FOR TAX ABATEMENT.

(a) Subject to approval by the Mayor under § 47-857.13 and subject to the caps established by § 47-857.15, a qualified nonprofit organization that purchases office space in an Eligible Nonprofit Zone shall be eligible for an abatement on its real property taxes in the amount of \$8 per square foot, subject to subsection (c) of this section, for a period of 10 years, if:

- (1) The qualified nonprofit organization purchases, after the effective date of this section, a minimum of 5,000 square feet of office space in the Eligible Nonprofit Zone;
- (2) The qualified nonprofit organization occupies at least 75% of the office space purchased by the organization in the Eligible Nonprofit Zone and uses that space for the organization's stated mission;
- (3) The qualified nonprofit organization purchases the office space at the market rate, as determined by the Mayor;
- (4) The qualified nonprofit organization is not receiving any other real property tax abatement for the office space; and
- (5) The office space is occupied by the qualified nonprofit organization on or before September 30, 2013, if the office space is in the Capitol Riverfront Nonprofit Zone, Mount Vernon Nonprofit Zone, or NoMa Nonprofit Zone, or on or before September 30, 2016, if the office space is in the Anacostia Nonprofit Zone, a Designated Nonprofit Zone, or Minnesota-Benning Nonprofit Zone.

(b) Subject to approval by the Mayor under § 47-857.13, and subject to the caps established by § 47-857.15, if a qualified nonprofit organization leases office space in an Eligible Nonprofit Zone, the owner of the office space shall be eligible for an abatement on its real property taxes in the amount of \$8 per square foot, subject to subsection (c) of this section, for a period of 10 years, if:

- (1) The qualified nonprofit organization leases, after the effective date of this section, a minimum of 5,000 square feet of office space;
- (2) The qualified nonprofit organization occupies at least 75% of the leased office space and uses that space for the organization's stated mission;
- (3) The qualified nonprofit organization leases the office space at the market rate, as determined by the Mayor;
- (4) The qualified nonprofit organization leases the office space at a rate that is net of real estate taxes;
- (5) The owner of the office space leased by the qualified nonprofit organization is not receiving any other real property tax abatement for the office space; and
- (6) The office space is occupied by the qualified nonprofit organization on or before September 30, 2013, if the office space is in the Capitol Riverfront Nonprofit Zone, Mount Vernon Nonprofit Zone, or NoMa Nonprofit Zone, or on or before September 30, 2016, if the office space is in the Anacostia Nonprofit Zone, a Designated Nonprofit Zone, or Minnesota-Benning Nonprofit Zone.

(c)(1) The amount of the annual real property tax abatement provided to a qualified nonprofit organization or owner of office space under this section shall not exceed the real property tax liability for the office space that is receiving the abatement.

(2) A qualified nonprofit organization or owner of office space shall not be eligible to receive a real property tax abatement under §§ 47-857.11 through 47-857.16 for more than 100,000 square feet of office space.

(Sept. 24, 2010, D.C. Law 18-223, § 7042(b), 57 DCR 6242.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 7042(b) of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

For Law 18-223, see notes following § 47-355.05.

§ 47-857.13. TAX ABATEMENTS FOR NONPROFIT ORGANIZATIONS LOCATING IN EMERGING COMMERCIAL NEIGHBORHOODS--APPLICATION AND CERTIFICATION OF ELIGIBILITY.

(a) To be eligible to receive a tax abatement under § 47-857.12, a qualified nonprofit organization shall submit to the Mayor an application and the Mayor shall determine whether the organization is eligible to receive the real property tax abatement. The Mayor shall approve the applications by the eligible qualified nonprofit organizations in the order in which they are received subject to the provisions of this section and the caps established by § 47-857.15.

(b) The application shall include such information and documents as may be prescribed by the Mayor, including a letter of intent or similar document.

(c) After receiving an application, the Mayor may:

(1) Reserve the amount of the requested real property tax abatement for the applicant;

(2) Establish or extend deadlines by which the applicant must:

(A) Provide documentation of its eligibility under § 47-857.12 and rules promulgated pursuant to § 47-857.16;

(B) Submit an executed lease or purchase agreement;

(C) Occupy the office space;

(D) Submit requested documents and information; and

(3) Cancel the reservation for failure to meet any deadline.

(d) The Mayor may establish such other application requirements as the Mayor considers necessary or useful.

(e) A qualified nonprofit organization shall not receive a real property tax abatement under § 47-857.11 through 47-857.16 if it has not received a certification of eligibility from the Mayor under this section.

(Sept. 24, 2010, D.C. Law 18-223, § 7042(b), 57 DCR 6242.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 7042(b) of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

Legislative History of Laws

For Law 18-223, see notes following § 47-355.05.

§ 47-857.14. TAX ABATEMENTS FOR NONPROFIT ORGANIZATIONS LOCATING IN EMERGING COMMERCIAL NEIGHBORHOODS--ANNUAL REPORTING.

A qualified nonprofit organization that is receiving a real property tax abatement under this section shall file annually with the Mayor and the Office of Tax and Revenue the report required by § 47-1007 and shall include in such report:

(1) A certification that the qualified nonprofit organization:

(A) Continues to lease or purchase (whichever is applicable) the office space for which the organization was granted the tax abatement;

(B) Continues to occupy at least 75% of the office space and uses that space for the organization's stated mission;

(C) If it leases the office space, continues to lease the office space at the market rate, subject to verification by the Mayor, and net of real estate taxes; and

(D) If it owns the office space, or the owner of the office space, if the office space is leased by the qualified nonprofit organization, is not receiving any other real property tax abatement for the office space; and

(2) Such other information as may be required by the Mayor pursuant to rule.

(Sept. 24, 2010, D.C. Law 18-223, § 7042(b), 57 DCR 6242.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 7042(b) of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

Legislative History of Laws

For Law 18-223, see notes following § 47-355.05.

§ 47-857.15. TAX ABATEMENTS FOR NONPROFIT ORGANIZATIONS LOCATING IN EMERGING COMMERCIAL NEIGHBORHOODS--ABATEMENT CAPS.

(a) The total annual dollar amount of tax abatements approved for an Eligible Nonprofit Zone shall not exceed:

- (1) \$600,000 in the Anacostia Nonprofit Zone;
- (2) \$2.6 million in the Capitol Riverfront Nonprofit Zone;
- (3) \$800,000 in all Designated Nonprofit Zones;
- (4) \$600,000 in the Minnesota-Benning Nonprofit Zone;
- (5) \$1.2 million in the Mount Vernon Triangle Nonprofit Zone; and
- (6) \$2.6 million in the NoMa Nonprofit Zone.

(b) The total amount of real property tax abatements approved for qualified nonprofit organizations in all Eligible Nonprofit Zones shall not exceed \$500,000 in Fiscal Years 2011, 2012, 2013, and 2014.

(Sept. 24, 2010, D.C. Law 18-223, § 7042(b), 57 DCR 6242.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 7042(b) of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

Legislative History of Laws

For Law 18-223, see notes following § 47-355.05.

§ 47-857.16. TAX ABATEMENTS FOR NONPROFIT ORGANIZATIONS LOCATING IN EMERGING COMMERCIAL NEIGHBORHOODS--RULES.

The Mayor, pursuant to Chapter 5 of Title 2, may issue rules to implement the provisions of §§ 47-857.11 through 47-857.16.

(Sept. 24, 2010, D.C. Law 18-223, § 7042(b), 57 DCR 6242.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 7042(b) of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

Legislative History of Laws

For Law 18-223, see notes following § 47-355.05.

§ 47-858.01. TAX ABATEMENTS FOR HOMEOWNERS IN ENTERPRISE ZONES -- DEFINITIONS.

For the purposes of §§ 47-858.01 through 47-858.05, the term:

(1)(A) "Area median income" means:

- (i) For a household of 4 persons, the area median income for a household of 4 persons in the Washington Metropolitan Statistical Area as set forth in the periodic calculation provided by the United States Department of Housing and Urban Development;
- (ii) For a household of 3 persons, 90% of the area median income for a household of 4

persons;

(iii) For a household of 2 persons, 80% of the area median income for a household of 4 persons;

(iv) For a household of one person, 70% of the area median income for a household of 4 persons; and

(v) For a household of more than 4 persons, the area median income for a household of 4 persons, increased by 10% of the area median income for a family of 4 persons for each household member exceeding 4 persons (e.g., the area median income for a family of 5 shall be 110% of the area median income for a family of 4; the area median income for a household of 6 shall be 120% of the area median income for a family of 4).

(B) Any percentage of household income referenced in this title (e.g., 80% of household income) shall be determined through a direct mathematical calculation and shall not take into account any adjustments made by the United States Department of Housing and Urban Development for the purposes of the programs it administers.

(2) "Eligible owner" means the owner of a residential property who resides in a household consisting of one or more individuals with a household income of 120% or less of the area median income.

(3) "Enterprise zone" means the area of the District designated as the District of Columbia Enterprise Zone under section 1400 of the Internal Revenue Code of 1986, approved August 5, 1997 (111 Stat. 863; 26 U.S.C. § 1400).

(4) "Single family residential property" shall have the same meaning as in § 47-803(6).

(5) "Substantially rehabilitates" means rehabilitation of a single family residential property for which the rehabilitation expenditures, during the 24-month period selected by the taxpayer, exceed \$20,000. In the case of a rehabilitation that may reasonably be expected to be completed in phases set forth in architectural plans and specifications drawn by an architect licensed by the District of Columbia before the rehabilitation begins, a 60-month period may be substituted for the 24-month period.

(Apr. 19, 2002, D.C. Law 14-114, § 701(b), 49 DCR 1468.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

Miscellaneous Notes

Section 1101 of D.C. Law 14-114 provides: "The Mayor, pursuant to Title I of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Official Code § 2-501 *et seq.*), shall promulgate rules to implement this act."

§ 47-858.02. TAX ABATEMENTS FOR HOMEOWNERS IN ENTERPRISE ZONES -- REQUIREMENTS FOR TAX ABATEMENT.

In order for a property to be eligible for a tax abatement under § 47-858.03 or § 47-858.04, an owner must:

(1) Submit an application to the Mayor requesting certification of the property and rehabilitation as eligible for the tax abatement; and

(2) Receive the Mayor's certification of the application and the tax abatement.

(Apr. 19, 2002, D.C. Law 14-114, § 701(b), 49 DCR 1468.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

§ 47-858.03. TAX ABATEMENTS FOR HOMEOWNERS IN ENTERPRISE ZONES -- TAX ABATEMENT FOR SUBSTANTIAL REHABILITATION OF SINGLE-FAMILY RESIDENTIAL PROPERTY IN AN ENTERPRISE ZONE.

(a) Subject to § 47-858.02 and subsection (b) and (c) of this section, if an eligible owner of a single family residential property in an enterprise zone substantially rehabilitates the property after the effective date of this section [April 19, 2002] and before October 1, 2007, there shall be allowed a deduction from the real property tax imposed by § 47-811 on the real property computed as follows:

(1) For the tax year in which the rehabilitation is completed and for the 3 tax years after the year in

which the rehabilitation is completed, a deduction equal to 100% of the amount by which the tax liability for the real property increased under § 47-811 as a result of the rehabilitation;

(2) For the 4th tax year after the year in which the rehabilitation is completed, a deduction equal to 75% of the amount by which the tax liability for the real property increased under § 47-811 as a result of the rehabilitation;

(3) For the 5th tax year after the year in which the rehabilitation is completed, a deduction equal to 50% of the amount by which the tax liability for the real property increased under § 47-811 as a result of the rehabilitation; and

(4) For the 6th tax year after the year in which the rehabilitation is completed, a deduction equal to 25% of the amount by which the tax liability for the property increased under § 47-811 as a result of the rehabilitation.

(b) In order to be eligible for the tax credit under this section, the owner shall complete the substantial rehabilitation of the property for which the tax abatement is granted within 36 months after receiving the approval of the Mayor under § 47-858.02; provided, that if the substantial rehabilitation is a phased rehabilitation as described in § 47-858.01(5), the owner shall complete the substantial rehabilitation within 72 months, or such shorter period as the Mayor may designate, which shorter period shall be related to the length of the rehabilitation and shall be not less than 36 months, after receiving the approval of the Mayor under § 47-858.02.

(c) The deduction under subsection (a) of this section shall be allowed only while the eligible owner or, if the eligible owner dies, a spouse, domestic partner, sibling, child, parent, or grandparent of the person (collectively, "qualified relative"), occupies the property as the principal residence of the eligible owner or qualified relative.

(Apr. 19, 2002, D.C. Law 14-114, § 701(b), 49 DCR 1468.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

§ 47-858.04. TAX ABATEMENTS FOR HOMEOWNERS IN ENTERPRISE ZONES --TAX CREDIT FOR SUBSTANTIAL REHABILITATION OF SINGLE-FAMILY RESIDENTIAL PROPERTY IN AN ENTERPRISE ZONE.

(a) Subject to § 47-858.02 and subsection (b) of this section, if an eligible owner of a single family residential property in an enterprise zone substantially rehabilitates the property after the effective date of this section [April 19, 2002] and before October 1, 2007, the real property tax imposed by § 47-811 shall, for the tax year in which the substantial rehabilitation is completed, be reduced by \$50 for each \$1,000 of expended on the substantial rehabilitation; provided:

(1) The owner is subject to the income tax imposed by § 47-1806.03;

(2) The improvements are completed after October 1, 2002;

(3) The owner completes the substantial rehabilitation of the property for which the reduction is granted within 36 months after receiving the approval of the Mayor under § 47-858.02;

(4) The reduction in the tax imposed by § 47-1806.03 shall not exceed \$ 5,000.

(b) The amount of the reduction allowed during a tax year under this section shall not exceed 50% of the real property tax that was imposed on the real property by § 47-811 during the prior tax year. If the amount of the reduction exceeds 50% of the tax imposed during the prior tax year, the unused amount of the reduction may be carried forward for 5 tax years

(c) The Mayor may approve up to \$1 million in tax credits under § 47- 858.04.

(Apr. 19, 2002, D.C. Law 14-114, § 701(b), 49 DCR 1468.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

§ 47-858.05. TAX ABATEMENTS FOR HOMEOWNERS IN ENTERPRISE ZONES -- APPLICABILITY DATE; MAYORAL CERTIFICATION; COMPUTATION OF ABATEMENT.

(a) Sections 47-858.01 through 47-858.04 shall apply for tax years beginning on or after October 1, 2002.

(b) On or after the first day of the tax year for which the qualification for an abatement is certified, the Mayor shall certify to the Office of Tax and Revenue a list of the qualified properties which specifies the exact parcel subject to abatement, an estimate of the abatement, and a statement that the property owner qualifies.

(c) The abatement shall be computed by the Office of Tax and Revenue by comparing the current assessment of the qualified property for the first year that the property is qualified or the assessment in any succeeding year and comparing it to the assessment in the base year. The abatement percentage shall be applied to the difference between base year assessment and the current year's assessment for each tax year. The Mayor shall certify to the Office of Tax and Revenue that each property owner and each property qualifies for the program annually regarding income levels.

(Apr. 19, 2002, D.C. Law 14-114, § 701(b), 49 DCR 1468.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

§ 47-859.01. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS IN NOMA -- DEFINITIONS.

For the purposes of §§ 47-859.01 through 47-859.05, the term:

(1) "Eligible Area" means those portions of Wards 5 and 6 which comprise the geographic area defined by a line that starts at the center of the street at the intersection of Massachusetts Avenue, N.E., and 1st Street, N.E.; continuing north along the center line of 1st Street, N.E., to the center line of H Street, N.E.; continuing east along the center line of H Street, N.E., to the center line of 2nd Street, N.E.; continuing north along the center line of 2nd Street, N.E., to the center line of K Street, N.E.; continuing east along the center line of K Street, N.E., to the center line of 3rd Street, N.E.; continuing north along the center line of 3rd Street, N.E. (and including Lot 0058, Square 0774), to the center line of M Street, N.E.; continuing east along the center line of M Street, N.E., to 4th Street, N.E.; continuing along the center line of 4th Street, N.E., to the center line of Florida Avenue, N.E.; continuing northwest along the center line of Florida Avenue, N.E., until it crosses the WMATA rail line; continuing northeast along the boundary of the WMATA rail line until it crosses R Street, N.E.; continuing west along the center line of R Street, N.E., to Eckington Place, N.E.; continuing south along the center line of Eckington Place, N.E., to the center line of Q Street, N.E.; continuing west along the center line of Q Street, N.E. (and including Lots 0043, 0063, and 0070, Square 3519), to the center line of North Capitol Street (but excluding Lots 0104 through 0114, 0118 through 0133, and 0807, Square 3516); continuing south along the center line of North Capitol Street to the center line of Eye Street, N.W.; continuing west along the center line of Eye Street, N.W., to the center line of New Jersey Avenue, N.W.; continuing southeast along the center line of New Jersey Avenue, N.W., to the center line of Massachusetts Avenue, N.W., continuing southeast along Massachusetts Avenue, N.W., to the center line of 1st Street, N.E. (the starting point).

(2) "Eligible Real Property" means real property that:

- (A) Is located in an Eligible Area;
- (B) Is classified, in whole or in part, as Class 1 or Class 2 property under § 47-813(c-6);
- (C) Is improved by a new structure or by a previously uninhabitable structure which undergoes substantial renovation for residential use; and
- (D) Has 10 or more units devoted to residential use.

(July 7, 2009, D.C. Law 18-10, § 2(b), 56 DCR 3598.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) repeal of section 3 of D.C. Act 18-54, see § 7034 of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) repeal of section 3 of D.C. Act 18-54, see § 7034 of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

Legislative History of Laws

Law 18-10, the "NoMA Residential Development Tax Abatement Act of 2009", was introduced in Council and assigned Bill No. 18-18 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on March 17, 2009, and April 7, 2009, respectively. Approved without the

signature of the Mayor on April 29, 2009, it was assigned Act No. 18-54 and transmitted to both Houses of Congress for its review. D.C. Law 18-10 became effective on July 7, 2009.

Delegation of Authority

Delegation of Authority Pursuant to D.C. Law 18-10, the NOMA Residential Development Tax Abatement Act of 2009, see Mayor's Order 2010-111, July 9, 2010 (57 DCR 5997).

Miscellaneous Notes

Section 3 of D.C. Law 18-10 provides that this act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan.

Section 7034 of D.C. Law 18-111 repealed section 3 of D.C. Law 18-10.

**§ 47-859.02. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS
--REQUIREMENTS FOR TAX ABATEMENTS FOR NEW RESIDENTIAL
DEVELOPMENTS.**

(a) Subject to paragraph (1) of this subsection and subsections (b) and (c) of this section, and to the tax abatement limits imposed by § 47-859.04, the Mayor shall approve a tax abatement under § 47-859.03 for an Eligible Real Property if:

(1) The owner, or his designee or assignee, receives:

(A) A final building permit for the mechanical, electrical, plumbing, and heating, ventilation, and air conditioning systems for the building's superstructure; or

(B) A letter from both the building architect and the Mayor certifying that the 1st level of concrete has been laid and the building has received a building permit for both the building's sheeting, shoring, and excavation work and the building's foundation to grade structural work;

(2) The owner, or his designee or assignee, requests a certification letter from the Mayor stating that the Eligible Real Property and project are approved for the tax abatement in a stated amount;

(3) The Mayor transmits to the owner, or his designee or assignee, the certification letter requested under paragraph (2) of this subsection; and

(4) The building permit for the project's superstructure is received after January 1, 2008.

(b) A tax abatement shall not be allowed under § 47-859.03:

(1) Unless the owner, or his designee or assignee, satisfies subsections (a)(1) and (2) of this section on or before December 31, 2012;

(2) Unless the 1st level of concrete for the project has been laid either before or within 6 months after the date the certification letter is transmitted by the Mayor under subsection (a)(3) of this section, if certification was requested based upon subsection (a)(1)(A) of this section;

(3) If the project has not received a certificate of occupancy within 36 months after the date the certification letter is transmitted by the Mayor under subsection (a)(3) of this section; provided, that the Mayor may extend the 36-month period for up to 6 months if the building's construction has reached grade, as certified by the project architect and the Mayor;

(4) If the improvement of the Eligible Real Property is financed in any part under subchapter IX of Chapter 12 of Title 2;

(5) If the Eligible Real Property receives relief under § 42-3508.02; or

(6) If the Eligible Real Property was owned by the District of Columbia, or one of its instrumentalities, as of January 1, 2008.

(c) The number of residential dwelling units that may be approved under § 47-859.03 for the tax abatement under § 47-859.04 shall be limited to 3,000 units in the aggregate. The Mayor shall keep a record of the number of residential dwelling units that are approved under § 47-859.03 and § 47-859.04.

(d)(1) The Mayor shall, as nearly as practicable, review requests for certification in the order in which they were received and shall complete review of such requests for certification within 45 days after receipt.

(2) A copy of all certification letters transmitted by the Mayor pursuant to subsection (a)(3) of this section shall be sent to the Office of Tax and Revenue.

(July 7, 2009, D.C. Law 18-10, § 2(b), 56 DCR 3598.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 18-10, see notes following § 47-859.01.

§ 47-859.03. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS --TAX ABATEMENT FOR ALL NEW HOUSING PROJECTS IN NOMA.

For all Eligible Real Properties certified under § 47-859.02, there shall be allowed as an abatement of the real property tax imposed by § 47-811 an amount computed as follows: \$1.50 per residential FAR square foot, multiplied by the building's total residential FAR square footage as certified by the project architect and the Mayor; provided, that:

(1) The tax abatement shall expire at the end of the 10th tax year after the tax year in which a certificate of occupancy is issued for the Eligible Real Property.

(2) If, during a tax year for which the tax abatement is approved, the Eligible Real Property for which the abatement was granted contains fewer than 10 dwelling units, the tax abatement shall not be allowed.

(July 7, 2009, D.C. Law 18-10, § 2(b), 56 DCR 3598.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 18-10, see notes following § 47-859.01.

§ 47-859.04. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS --ABATEMENT CAPS.

The Mayor may approve an amount not to exceed \$5 million annually in tax abatements under §§ 47-859.03, not to exceed \$50 million in the aggregate.

(July 7, 2009, D.C. Law 18-10, § 2(b), 56 DCR 3598.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 18-10, see notes following § 47-859.01.

§ 47-859.04A. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS -- NOTICE AND APPEAL RIGHTS.

Notwithstanding any other provision of this chapter, the Mayor shall provide the owner with written notice of the District's intent to impose a penalty for a violation of §§ 47-859.01 through 47-859.05 or to disallow the tax abatement thereunder. The Mayor shall give the owner at least 30 days after the date of the notice to file an appeal and request a hearing before the Office of Administrative Hearings, which shall hear the appeal subject to the notice and hearing provisions of subchapter I of Chapter 18 of Title 2, and the rules thereunder.

(Mar. 31, 2011, D.C. Law 18-352, § 2(c), 58 DCR 744.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For history of Law 18-352, see notes under § 47-857.09a.

Miscellaneous Notes

Section 4 of D.C. Law 18-352 provides:

"Sec. 4. Applicability.

"Section 2(a)(1) and (b) shall apply as of October 1, 2004. Section 2(a)(2) and (c) shall apply as of July 7, 2009."

§ 47-859.05. TAX ABATEMENTS FOR NEW RESIDENTIAL DEVELOPMENTS --RULES.

The Mayor shall promulgate rules to implement §§ 47-859.01 through 47-859.04 within 180 days after [July 7, 2009].

(July 7, 2009, D.C. Law 18-10, § 2(b), 56 DCR 3598.)

HISTORICAL AND STATUTORY NOTES

For Law 18-10, see notes following § 47-859.01.

Delegation of Authority

Delegation of Authority Pursuant to D.C. Law 18-10, the NOMA Residential Development Tax Abatement Act of 2009, see Mayor's Order 2010-61, April 23, 2010 (57 DCR 3509).

SUBCHAPTER III. MISCELLANEOUS.

§ 47-861. VIOLATIONS.

Except as specifically provided in this chapter, or in other provisions of law applicable to the District of Columbia, the Council may by regulation establish penalties for violations of any provisions of this chapter, including any regulation issued pursuant to this chapter. Such penalties may not exceed imprisonment for longer than 1 year, or a fine not to exceed \$10,000, or both, for each offense.

(Sept. 3, 1974, 88 Stat. 1065, Pub. L. 93-407, title IV, § 477; Jan. 3, 1975, 88 Stat. 2177, Pub. L. 93-635, § 8(d); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-861.

1973 Ed., § 47-661.

§ 47-862. RULES AND REGULATIONS FOR TAX DEFERRAL PROVISIONS.

The Mayor may promulgate rules and regulations for the proper administration of the provisions of §§ 47-845 and 47-846.

(Oct. 13, 1978, D.C. Law 2-119, § 5, 25 DCR 1514; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-862.

1973 Ed., § 47-662.

Legislative History of Laws

For legislative history of D.C. Law 2-119, see Historical and Statutory Notes following § 47-824.

References in Text

Section 47-846 was repealed by § 3 of D.C. Law 4-128.

§ 47-863. REDUCED TAX LIABILITY FOR PROPERTY OWNERS OVER AGE 65 AND FOR PROPERTY OWNERS WITH DISABILITIES; RULES.

(a) For the purposes of this section, the term:

(1) "Adjusted gross income" shall have the same meaning as in section 62 of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 17; 26 U.S.C. § 62).

(1A) "Eligible household" means:

(A) In the case of a house or condominium, an individual's residence:

(i) That comprises a dwelling unit;

(ii) That is Class 1 Property, as defined in § 47-813, and contains not more than 5 dwelling units therein;

(iii) That is owned at least 50%, in whole or in part, by the individual who:

(l)(aa) Is 65 years of age or older; and

(bb) Whose household adjusted gross income is less than \$100,000; or

(II)(aa) Has been determined to have a permanent and total disability by the Social Security Administration, is receiving Supplemental Security Income or Social Security Disability, is receiving railroad retirement disability benefits, or is receiving federal or District of Columbia government disability payments; and

(bb) Whose household adjusted gross income is less than \$100,000.

(B) In the case of a cooperative housing association that is Class 1 Property, as defined in § 47-813, a shareholder's or member's residence:

(i) That comprises a dwelling unit;

(ii) That is owned at least 50%, in whole or in part, by the individual who:

(I)(aa) Is 65 years of age or older; and

(bb) Whose household adjusted gross income is less than \$ 100,000; or

(II)(aa) Has been determined to have a permanent and total disability by the Social Security Administration, is receiving Supplemental Security Income or Social Security Disability, is receiving railroad retirement disability benefits, or is receiving federal or District of Columbia government disability payments; and;

(bb) Whose household adjusted gross income is less than \$ 100,000; and

(iii) That, by reason of his or her ownership of stock or membership certificate, a proprietary lease, or other evidence of membership, is occupied by right by the shareholder or member with at least a 50% interest which permits the occupation of the dwelling unit.

(2) "Household adjusted gross income" means the adjusted gross income of all persons residing in a household, as determined by each person's federal income tax year ending immediately before the beginning of the real property tax year during which the deduction provided under subsection (b) of this section shall be applicable, excluding the adjusted gross income of any person who is a tenant by virtue of a written lease for fair market value.

(3) "Residence" means the principal place of residence in the District of an individual, shareholder, or member who is domiciled in the District that is located on a lot that is entitled to the homestead deduction provided under § 47-850 or § 47-850.01 for the real property tax half year to which the deduction provided under subsection (b) of this section shall be applicable.

(4) Repealed.

(5) "Taxable assessment" means the assessed value of the real property, reduced, if applicable, by the credit under § 47-864 or the deduction under § 47-850.

(b)(1) In the case of a house or condominium, an eligible household shall be eligible for a 50% deduction in computing real property tax liability. The deduction shall be computed by multiplying the tax rate by 50% of an amount equal to the current tax year's taxable assessment. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back.

(2)(A) In the case of a cooperative housing association, the deduction shall be computed by multiplying the tax rate by 50% of an amount equal to the current tax year's taxable assessment attributable to the eligible household. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back.

(B) The taxable assessment attributable to the eligible household shall be determined in the same manner as the cooperative housing association was assessed under § 47-820.01, including any prorations thereunder.

(c)(1) In the case of a house or condominium, and to qualify the eligible household to receive the deduction, the individual shall complete and file with the Mayor an application in a form prescribed by the Mayor. The individual shall certify, under penalty of perjury, the information provided on the application form and the application form shall be filed in the manner prescribed by the Mayor. The Mayor may require the individual to provide any information which the Mayor considers necessary, including all taxpayer identification numbers of the individual, any other owner, any person with legal or equitable title, and any person in the household of the individual. The Mayor may also require the individual, any other owner, any person with legal or equitable title, and any person in the household of the individual to submit information after the deduction has been allowed to determine whether the real property remains an eligible household and entitled to the deduction.

(2)(A) For the cooperative housing association to qualify and receive the deduction, the shareholder or member shall complete and file with the Mayor an application in a form prescribed by the Mayor. The shareholder or member shall certify, under penalty of perjury, the information provided on the application form, and the application form shall be filed in the manner prescribed by the Mayor. The Mayor may require the shareholder or member to provide any information which the Mayor considers necessary, including the taxpayer identification numbers of the shareholder or member, any other person with an ownership or membership interest, and any person in the household of the shareholder or member. The Mayor may also require the shareholder or member, any other person with an

ownership or membership interest, and any person in the household of the shareholder or member to submit information after the deduction has been granted to determine whether the cooperative housing association remains entitled to the deduction for the eligible household.

(B) The Mayor may require the officers or managers of the cooperative housing association to distribute the application forms to its shareholders or members and to collect the completed application forms from the shareholders or members for return to the Mayor. Officers and managers of a cooperative housing association shall submit such other information as the Mayor may require.

(C) The deduction shall be passed on to the eligible household by the cooperative housing association during the corresponding tax year.

(d) If a properly completed and approved application is filed during the period October 1 through March 31 of the tax year, the real property shall receive the deduction for the entire tax year. Notwithstanding subsection (b) of this section, if a properly completed and approved application is filed during the period April 1 through September 30, the real property shall receive 1/2 of the deduction, which shall be applied to the second installment only.

(e) The application form filed by the individual, shareholder, or member shall apply to the initial tax year, or applicable installment, and to any succeeding tax year thereafter for which the deduction is allowed.

(f)(1) If the eligible household no longer qualifies for the deduction, the applicant (or former owner if there is no applicant) shall notify the Mayor of the date of the change in eligibility within 30 days after the change in eligibility. If the applicant (or former owner if there is no applicant) fails to notify timely, the deduction shall be rescinded without limitation for each tax year. Penalty and interest shall be added from the day the correct amount of tax was due but not paid.

(2) Notwithstanding paragraph (1) of this subsection, if the eligible household is transferred and continued to qualify for the deduction 30 days or less before the date of execution of the deed of transfer, the applicant shall not be required to notify the Mayor of the change in eligibility.

(3) If the tax is paid within 30 days of the corresponding bill, timely notification of the change in eligibility shall preclude assessment of penalty and interest.

(4) If the change in eligibility occurs during the period October 1 through March 31 of the tax year, the deduction shall be disallowed for the entire tax year.

(5) Notwithstanding subsection (a) of this section, if the change in eligibility occurs during the period April 1 through September 30, the real property shall receive 1/2 of the deduction, which shall be applied to the first installment only.

(6)(A) Notwithstanding the rescissions of the deduction pursuant to paragraphs (4) and (5) of this subsection, if the applicant's required ownership interest in the real property is transferred to a new owner, shareholder, or member who does not apply or qualify for the deduction, the real property shall nevertheless be entitled to the apportioned amount of the deduction applicable to the installment payable during the half tax year during which such ownership interest was transferred. At the end of the half tax year, the deduction shall cease.

(B) If the applicant purchases another real property or interest in a housing cooperative for which he or she shall make application for the deduction, and the application and purchase occurs during the same half tax year when the transfer occurred, subsections (i) and (j) of this section shall not apply to the extent that both real properties may benefit from the deduction during that half tax year and, thereafter, only the newly purchased real property or housing cooperative in which the applicant acquired newly an interest shall benefit from the applicant's deduction.

(C) Notwithstanding the foregoing, a real property shall not benefit from more than one deduction in any half tax year; provided, that in the case of a housing cooperative, the real property shall not benefit from more than one deduction related to an eligible household in any half tax year.

(f-1) Within 45 days from the date of the notice rescinding or denying the deduction, the owner may petition for an administrative review of the rescission or denial and appeal from a final determination thereof to the same extent as if the appeal were filed under § 47-825.01a(d)(2).

(g) If real property tax is owing as a result of an erroneous or improper deduction, the following shall apply:

(1) Except in the case of cooperative housing associations, if the eligible household was transferred, the applicant or former owner, and not the real property shall be personally liable for the amount of the delinquent real property tax which was not paid timely during the period when the applicant or former owner had an ownership interest in the eligible household, together with interest and penalty at the same rate as provided in this chapter for the late payment of real property tax. The tax shall be considered due on the date that the total amount of real property tax was due but unpaid and shall be collected in the manner prescribed under Chapter 44.

(2) Notwithstanding paragraph (1) of this subsection, if the eligible household was transferred and the grantee failed to timely record a deed under § 47-1431 (or other evidence of the transfer in the case of a cooperative housing association), the real property shall be liable for the amount of the delinquent

real property tax which was not timely paid, together with interest and penalty as provided in this chapter for the late payment of real property tax.

(3) In all other cases, the real property shall be liable for the amount of the delinquent real property tax which was not paid timely, together with interest and penalty as provided in this chapter for the late payment of real property tax.

(h) The eligibility of an eligible household for the deduction shall not be affected by the transfer of the eligible household into a revocable trust if the transfer is without consideration and the eligible household remains the residence of the applicant-grantor before and after the transfer.

(i) No other person in the household of the individual, shareholder, or member shall claim a deduction for an eligible household in the District. The cooperative housing association shall not receive a deduction for an eligible household if the basis of the deduction is another person in the household of the shareholder or member.

(j) If an individual, shareholder, or member claims more than one eligible household in the same tax year, and has not timely notified the Mayor of all changes in eligibility, the Mayor shall disallow the deduction for all eligible households claimed by the individual, shareholder or member.

(k)(1) The Mayor may contract with a collection agency inside or outside of the District to verify the contents of any application form or return for the purposes of determining the eligibility of any eligible household.

(2) All funds collected by the collection agency and belonging to the District shall be remitted to the Mayor not less than once a month. Forms to be utilized for the remittances may be prescribed by the Mayor. The Mayor may require that the collection agency furnish a bond securing compliance with the provisions of this subsection and the contract with the District.

(3) At the discretion of the Mayor:

(A) The collection agency may charge a collection fee not in excess of 25% of the total amount of the delinquent taxes, excluding penalties and interest, that is actually collected; or

(B) The collection agency may be remunerated by fee, percentage of taxes collected, or both.

(4) Notwithstanding any other provision contained in this title, confidential information related to the owner of the real property may be provided to a collection agency for purposes of collecting a delinquent tax under this chapter. If the information is provided to a collection agency under this subsection, the collection agency shall not disclose the information to a third party, other than the owner (or his or her representative), unless the Mayor would be authorized by law to make the disclosure. A collection agency, or employee of a collection agency, violating the provisions of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$1,000, or imprisoned for not more than 180 days, or both. All prosecutions under this paragraph shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District of Columbia.

(l) In the case of a house or a condominium, the real property tax bill shall indicate whether the real property is receiving the deduction.

(Sept. 23, 1986, D.C. Law 6-153, § 5, 33 DCR 4787; Mar. 7, 1992, D.C. Law 9-56, § 5, 38 DCR 7281; Sept. 10, 1992, D.C. Law 9-145, § 105, 39 DCR 4895; Oct. 7, 1992, D.C. Law 9-177, § 8, 39 DCR 5868; June 14, 1994, D.C. Law 10-127, § 2, 41 DCR 2050; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 25, 2002, D.C. Law 14-147, § 2(g), 49 DCR 4219; Apr. 4, 2003, D.C. Law 14-282, § 11(l), 50 DCR 896; June 5, 2003, D.C. Law 14-307, § 1303(f), 49 DCR 11664; Mar. 13, 2004, D.C. Law 15-105, § 72(c), 51 DCR 881; Dec. 7, 2004, D.C. Law 15-205, § 1162(e), 51 DCR 8441; Apr. 13, 2005, D.C. Law 15-354, § 73(b)(6), 52 DCR 2638; Oct. 20, 2005, D.C. Law 16-33, §§ 1082(c), 1262(b), 1297(a)(3), 52 DCR 7503; Mar. 2, 2007, D.C. Law 16-191, § 102, 54 DCR 6794; Apr. 24, 2007, D.C. Law 16-305, § 73(b), 53 DCR 6198; Aug. 15, 2008, D.C. Law 17-216, § 4(e), 55 DCR 7500; Mar. 25, 2009, D.C. Law 17-345, § 2(e), 56 DCR 962; July 13, 2012, D.C. Law 19-155, § 2(d), 59 DCR 5590; July 13, 2012, D.C. Law 19-165, § 2(b), 59 DCR 6188.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-863.

Effect of Amendments

D.C. Law 14-147 rewrote the section which had read as follows:

"(a) For the purposes of this section, the term:

"(1) 'Adjusted gross income' shall have the same meaning as defined in § 62 of the Internal Revenue Code.

"(2) 'Household adjusted gross income' means the adjusted gross income of all individuals residing in a household, excluding the adjusted gross income of any individual who is a tenant by virtue of a written lease.

"(b) All Class 1 Property owners 65 years of age or older whose annual household adjusted gross income is less than \$100,000, shall be eligible for a 50% decrease in property tax liability.

"(c)(1) For the tax year beginning July 1, 1991, and ending June 30, 1992, the application for the tax relief provided under subsection (b) of this section shall be completed and filed by September 30, 1991.

"(2) An application filed by September 30, 1991, shall apply to the tax year beginning July 1, 1991, and ending June 30, 1992, and for succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to the regulations implementing the deduction authorized by subsection (b) of this section, provided that the property remains eligible for the tax relief.

"(3) If a residential real property owner who takes advantage of the extended filing period provided for in this section qualifies for the senior citizen's property tax relief provided for under subsection (b) of this section, the tax relief for the second half of the tax year beginning July 1, 1991, and ending June 30, 1992, shall be reflected in the second half tax bill which is due and payable by March 31, 1992.

"(4) The difference between the original first half tax bill that did not reflect the senior citizen's property tax relief and the first half tax actually due as a result of the senior citizen's property tax relief, will be refunded by January 15, 1992, if already paid when due by September 16, 1991.

"(5) No penalties or interest shall be owed by a taxpayer on the difference between the original tax bill that did not reflect the senior citizen's property tax relief and the tax due based on the tax relief.

"(d) A property owner who is otherwise eligible for property tax relief under this section shall not lose the eligibility by virtue of a transfer of the property into a revocable trust, so long as the transfer is without consideration, and the property owner continues to reside in the property before and after the transfer.

"(e) The Mayor shall issue rules necessary to implement the provisions of this section.

"(e-1)(1) For the tax year beginning July 1, 1992, and ending June 30, 1993, the application for the property tax relief provided for under subsection (b) of this section shall be properly completed and filed by September 15, 1992.

"(2) An application properly completed and filed by September 15, 1992, shall apply to the tax year beginning July 1, 1992, and ending June 30, 1993, and for succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to the regulations implementing the tax relief authorized by subsection (b) of this section, provided that the property remains eligible for the property tax relief.

"(3) If a residential real property owner properly completes and files an application by September 15, 1992, for the tax relief provided for under subsection (b) of this section, for the tax year beginning July 1, 1992, and ending June 30, 1993, then:

"(A) No adjustment shall be made to the first half tax bill which is due and payable by September 15, 1992;

"(B) The tax relief shall be reflected in the second half tax bill which is due and payable by March 31, 1993; and

"(C) No penalties or interest shall be owed by a taxpayer on the difference between the first half tax bill that did not reflect the tax relief and the total liability due on March 31, 1993.

"(e-2) If a Class 1 Property owner who obtained the tax relief provided under subsection (b) of this section for the tax year beginning July 1, 1991, and ending June 30, 1992, becomes ineligible for the tax relief for the tax year beginning July 1, 1992 and ending June 30, 1993, then:

"(A) No adjustment shall be made to the first half tax bill which is due and payable September 15, 1992.

"(B) Any adjustments that shall be required as a result of the property owner's ineligibility, shall be reflected in the second half tax bill which is due and payable by March 31, 1993.

"(C) No penalties or interest shall be owed by a taxpayer on the difference between the first half tax bill that reflected eligibility for the tax relief and the total tax liability due after the property owner becomes ineligible.

"(f) Effective October 1, 1993, and for each tax year thereafter, the Mayor, upon written request by the owner of eligible real property, may grant a reasonable extension of time for filing the application for the senior citizen property tax relief required to be filed pursuant to rules promulgated to implement the provisions of this section, when in the Mayor's judgment good cause exists for the extension. Any written request for an extension of the filing deadline for the senior citizen property tax relief shall only be considered for the tax year in which it is submitted. If an extension is granted, the property tax liability shall be adjusted in accordance with regulations prescribed by the Mayor.

"(g)(1) Effective October 1, 1994, and for each tax year thereafter, any residential real property which is eligible for the senior citizen property tax relief shall receive the tax relief as of the first full month following the date on which a properly completed application has been filed. The senior citizen property tax relief shall be prorated on a monthly basis. Real property is eligible for the senior citizen property tax relief if it meets the requirements set forth in subsection (b) of this section and a properly completed application is filed with the Mayor. The Mayor may prorate the senior citizen property tax relief retroactively to the date the property became eligible for the deduction when in the Mayor's judgment good cause exists to do so. The tax relief shall be retroactively applied only within the current real property tax year. The real property shall continue to

receive the tax relief until the next quinquennial filing period, provided the property remains eligible to receive the tax relief.

"(2) Effective October 1, 1994, and for each tax year thereafter, when real property which received the senior citizen property tax relief provided for in this section becomes ineligible for the tax relief, the owner of the real property shall notify the Mayor (in a manner and at a time as the Mayor may prescribe by regulation) of the real property's ineligibility. The Mayor shall terminate the senior citizen property tax relief effective as of the first full month following the date the property became ineligible for the tax relief."

D.C. Law 14-282 rewrote subsecs. (b)(1)(B) and (b)(2)(A) which had read as follows:

"(B) If a homestead deduction under § 47-850 is allowed, the deduction as provided in this paragraph shall be computed by multiplying 50% by an amount equal to the estimated market value of the senior's household less the homestead deduction under § 47-850."

"(2)(A) In the case of a cooperative housing association, the Mayor shall deduct from the estimated market value of the real property of the cooperative housing association an amount equal to 50% of the difference of the estimated market value of the senior's household and any homestead deduction under § 47-850.01. The estimated market value of the senior's household shall be determined in the same manner as the cooperative housing association was assessed under § 47-820.01, including any prorations thereunder."

D.C. Law 15-105, in subsec. (b)(2)(A)(i), validated a previously made technical correction.

D.C. Law 14-307, in subsec. (b), validated a previously made technical amendment in par. (1)(B), substituted "§ 47-850.01; provided, that if a credit is received under § 47-864, 125% of the prior year's taxable assessment shall be deemed the estimated market value for purposes of this paragraph." for "§ 47-850.01." in sub-subpar. (2)(A)(i)(II); in subsec. (f)(1), deleted "decrease or" preceding "deduction"; and added subsec. (f-1).

D.C. Law 15-205, in subsec. (b), rewrote subpar. (B) of par. (1), and rewrote subpar. (A) of par. (2). Prior to amendment, subpar. (B) of par. (1) and subpar. (A) of par. (2) of subsec. (b) had read as follows:

"(B) If a deduction under § 47-850 is allowed, the deduction under this paragraph shall be computed by multiplying the tax rate by 50% of an amount equal to:

"(i) The estimated market value of the senior's household, less the deduction under § 47-850; or

"(ii) If a credit is received under § 47-864, 125% of the prior year's taxable assessment, less the deduction under § 47-850."

"(A)(i) In the case of a cooperative housing association, the Mayor shall deduct from the estimated market value of the real property of the cooperative housing association an amount equal to 50% of an amount equal to:

"(I) The estimated market value of the senior's household, less any homestead deduction under § 47-850.01; or

"(II) If a credit is received under § 47-864, 125% of the prior year's taxable assessment attributable to the senior's household, less any deduction under § 47-850.01; provided, that if a credit is received under § 47-864, 125% of the prior year's taxable assessment shall be deemed the estimated market value for purposes of this paragraph."

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

D.C. Law 16-33, in the section name line, inserted "and for disabled property owners"; substituted "eligible" for "senior's" throughout the section; in subsec. (a), added pars. (1A) and (5), and repealed par. (4); rewrote subsec. (b); and, in subsec. (c), added par. (2)(C). Prior to amendment, par. (4) of subsec. (a) and subsec. (b) read as follows: as follows:

"(4) 'Senior's household' means:

"(A) In the case of a house or condominium, an individual's residence:

"(i) That comprises a dwelling unit;

"(ii) That is Class 1 Property, as defined in § 47-813, and contains not more than 5 dwelling units therein;

"(iii) That is owned at least 50%, in whole or in part, by the individual who is 65 years of age or older; and

"(iv) Wherein the household adjusted gross income is less than \$100,000.

"(B) In the case of a cooperative housing association that is Class 1 Property, as defined in § 47-813, a shareholder's or member's residence:

"(i) That comprises a dwelling unit;

"(ii) That is occupied by the shareholder or member who is 65 years of age or older;

"(iii) Wherein the household adjusted gross income is less than \$100,000; and

"(iv) That, by reason of his or her ownership of stock or membership certificate, a proprietary lease, or other evidence of membership, is occupied by right by the shareholder or member with at least a 50% interest

which permits the occupation of the dwelling unit."

"(b)(1)(A) In the case of a house or condominium, a senior's household shall be eligible for a 50% deduction in computing real property tax liability.

"(B) If a deduction under § 47-850 is allowed, the deduction under this paragraph shall be computed by multiplying the tax rate by 50% of an amount equal to:

"(i) The estimated market value of the senior's household, less the deduction under § 47-850; or

"(ii) If a credit is received under § 47-864:

"(I) Before October 1, 2003, 125% of the prior year's capped assessment, (or if there was no capped assessment during the prior year, the tax assessment), less the deduction under § 47-850; or

"(II) On or after October 1, 2003, 112% of the prior year's capped assessment (or if there was no capped assessment during the prior year, the tax assessment) less the deduction under § 47-850.

"(C) The deduction under this paragraph shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back.

"(2)(A)(i) In the case of a cooperative housing association, the Mayor shall deduct from the estimated market value of the real property of the cooperative housing association an amount equal to 50% of an amount equal to:

"(I) The estimated market value of the senior's household, less any homestead deduction under § 47-850.01; or

"(II) If a credit is received under § 47-864:

"(aa) Before October 1, 2003, 125% of the prior year's capped assessment (or if there was no capped assessment during the prior year, the tax assessment) attributable to the senior's household, less any deduction under § 47-850.01; provided, that if a credit is received under § 47-864, 125% of the prior year's capped assessment (or if there was no capped assessment during the prior year, the tax assessment) shall be deemed the estimated market value for purposes of this paragraph; or

"(bb) On or after October 1, 2003, 112% of the prior year's capped assessment (or if there was no capped assessment during the prior year, the tax assessment) attributable to the senior's household, less any deduction under § 47-850.01; provided, that if a credit is received under § 47-864, 112% of the prior year's capped assessment (or if there was no capped assessment during the prior year, the tax assessment) shall be deemed the estimated market value for purposes of this paragraph.

"(ii) The estimated market value of the senior's household, or the prior year's capped assessment (or if there was no capped assessment during the prior year, the tax assessment) attributable to the senior's household, shall be determined in the same manner as the cooperative housing association was assessed under § 47-820.01, including any prorations thereunder.

"(B) The deduction under this paragraph shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back."

D.C. Law 16-191, in subsec. (a)(1A)(B), redesignated subpar. (I) as subpar. (i); and, in subsecs. (b), (c), (h), and (i), validated previously made technical corrections.

D.C. Law 16-305, in the section name line, substituted "property owners with disabilities" for "disabled property owners"; and, in subsec. (a)(1A), substituted "have a permanent and total disability" for "be permanently and totally disabled".

D.C. Law 17-216, in subsec. (f-1), substituted "an appeal of a Class 3 classification" for "a reclassification".

D.C. Law 17-345, in subsec. (f), substituted "applicant (or current owner if there is no applicant)" for "applicant" in par. (1), deleted "(for which notification is required under this subsection)" following "eligibility" in pars. (4) and (5), and added par. (6); in subsec. (g)(1), substituted "applicant or former owner, and not the real property" for "applicant" the first time it appears and substituted "applicant or former owner" for "applicant" the second time it appears; and, in subsec. (l), substituted "deduction" for "decrease".

D.C. Law 19-155 rewrote subsec. (f-1), which formerly read:

"(f)(1) If the eligible household no longer qualifies for the deduction, the applicant (or former owner if there is no applicant) shall notify the Mayor of the date of the change in eligibility within 30 days after the change in eligibility. If the applicant (or former owner if there is no applicant) fails to notify timely, the deduction shall be rescinded without limitation for each tax year. Penalty and interest shall be added from the day the correct amount of tax was due but not paid."

D.C. Law 19-165 rewrote subsecs. (a)(2) and (3), which formerly read:

"(2) 'Household adjusted gross income' means the adjusted gross income of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant by virtue of a written lease for fair market value.

"(3) 'Residence' means the principal place of residence in the District of an individual, shareholder, or

member, who is domiciled in the District."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 105 of Omnibus Budget Support Temporary Act of 1992 (D.C. Law 9-134, July 23, 1992, law notification 39 DCR 5815).

For temporary (225 day) amendment of section, see § 2(c) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-4, June 13, 2001, law notification 48 DCR 5912).

For temporary (225 day) amendment of section, see § 2(g) of Homestead and Senior Citizen Real Property Tax Temporary Act of 2001 (D.C. Law 14-92, March 19, 2002, law notification 49 DCR 2997).

Section 2(b) of D.C. Law 16-257, in subsec. (f), in par. (1), substituted "applicant (or former owner if there is no applicant)" for "applicant" throughout, in pars. (4) and (5), deleted "(for which notification is required under this subsection)", and added par. (6) to read as follows:

"(6) Notwithstanding the rescissions of the deduction pursuant to paragraphs (4) and (5) of this subsection, if the applicant's required ownership interest in the real property is transferred to a new owner, shareholder, or member who does not apply or qualify for the deduction, the real property shall nevertheless be entitled to the apportioned amount of the deduction applicable to the installment payable during the half tax year during which such ownership interest was transferred. At the end of the half tax year, the deduction shall cease. If the applicant purchases another real property or interest in a housing cooperative for which he or she shall make application for the deduction, and the application and purchase occurs during the same half tax year when the transfer occurred, subsections (i) and (j) of this section shall not apply to the extent that both real properties may benefit from the deduction during that half tax year and, thereafter, only the newly purchased real property or housing cooperative in which the applicant acquired newly an interest shall benefit from the applicant's deduction. Notwithstanding the foregoing, a real property shall not benefit from more than one deduction in any half tax year; provided, that in the case of a housing cooperative, the real property shall not benefit from more than one deduction related to an eligible household in any half tax year."

; in subsec. (g)(1), substituted "applicant (or former owner if there is no applicant)" for "applicant" throughout; and in subsec. (l), substituted "deduction" for "decrease".

Section 5(b) of D.C. Law 16-257 provides that the act shall expire after 225 days of its having taken effect.

Section 4(d) of D.C. Law 16-259, in subsec. (f-1), substituted "an appeal of a Class 3 classification" for "a reclassification".

Section 7(b) of D.C. Law 16-259 provides that the act shall expire after 225 days of its having taken effect.

Section 2(e) of D.C. Law 17-72, in subsec. (f), substituted "applicant (or former owner if there is no applicant)" for "applicant" throughout par. (1), deleted "(for which notification is required under this subsection)" in pars. (4) and (5), and added par. (6) to read as follows:

"(6)(A) Notwithstanding the rescissions of the deduction pursuant to paragraphs (4) and (5) of this subsection, if the applicant's required ownership interest in the real property is transferred to a new owner, shareholder, or member who does not apply or qualify for the deduction, the real property shall nevertheless be entitled to the apportioned amount of the deduction applicable to the installment payable during the half tax year during which such ownership interest was transferred. At the end of the half tax year, the deduction shall cease.

"(B) If the applicant purchases another real property or interest in a housing cooperative for which he or she shall make application for the deduction, and the application and purchase occurs during the same half tax year when the transfer occurred, subsections (i) and (j) of this section shall not apply to the extent that both real properties may benefit from the deduction during that half tax year and, thereafter, only the newly purchased real property or housing cooperative in which the applicant acquired newly an interest shall benefit from the applicant's deduction.

"(C) Notwithstanding the foregoing, a real property shall not benefit from more than one deduction in any half tax year; provided, that in the case of a housing cooperative, the real property shall not benefit from more than one deduction related to an eligible household in any half tax year."

; in subsec. (g)(1), substituted "applicant or former owner, and not the real property" for "applicant" the first time it appears, and "applicant or former owner" for "applicant" the second time it appears; and in subsec. (l), substituted "deduction" for "decrease".

Section 5(b) of D.C. Law 17-72 provides that the act shall expire after 225 days of its having taken effect.

Section 4(d) of D.C. Law 17-102, in subsec. (f-1), substituted "an appeal of a Class 3 classification" for "a reclassification".

Section 7(b) of D.C. Law 17-102 provides that the act shall expire after 225 days of its having taken effect.

Section 2(e) of D.C. Law 17-295, in subsec. (f), substituted "applicant (or former owner if there is no applicant)" for "applicant" in par. (1), deleted "(for which notification is required under this subsection)" in pars. (4) and (5), and added par. (6) to read as follows:

"(6)(A) Notwithstanding the rescissions of the deduction pursuant to paragraphs (4) and (5) of this subsection, if the applicant's required ownership interest in the real property is transferred to a new owner, shareholder, or

member who does not apply or qualify for the deduction, the real property shall nevertheless be entitled to the apportioned amount of the deduction applicable to the installment payable during the half tax year during which such ownership interest was transferred. At the end of the half tax year, the deduction shall cease.

"(B) If the applicant purchases another real property or interest in a housing cooperative for which he or she shall make application for the deduction, and the application and purchase occurs during the same half tax year when the transfer occurred, subsections (i) and (j) of this section shall not apply to the extent that both real properties may benefit from the deduction during that half tax year and, thereafter, only the newly purchased real property or housing cooperative in which the applicant acquired newly an interest shall benefit from the applicant's deduction.

"(C) Notwithstanding the foregoing, a real property shall not benefit from more than one deduction in any half tax year; provided, that in the case of a housing cooperative, the real property shall not benefit from more than one deduction related to an eligible household in any half tax year."

; in subsec. (g)(1), substituted "applicant or former owner, and not the real property" for "applicant" the first time it appears and substituted "applicant or former owner" for "applicant" the second time it appears; and, in subsec. (l), substituted "deduction" for "decrease".

Section 5(b) of D.C. Law 17-295 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(c) of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-21, March 16, 2001, 48 DCR 2703).

For temporary (90 day) amendment of section, see §§ 2(g), 3 of Homestead and Senior Citizen Real Property Tax Emergency Act of 2001 (D.C. Act 14-190, November 29, 2001, 48 DCR 11219).

For temporary (90 day) amendment of section, see § 2(g) of Homestead and Senior Citizen Real Property Tax Legislative Review Emergency Act of 2001 (D.C. Act 14-226, January 8, 2002, 49 DCR 668).

For temporary (90 day) amendment of section, see §§ 1303(f) and 1304 of Fiscal Year 2003 Budget Support Amendment Emergency Act of 2002 (D.C. Act 14-544, December 4, 2002, 49 DCR 11700).

For temporary (90 day) amendment of section, see §§ 1303(f) and 1304 of the Fiscal Year 2003 Budget Support Amendment Congressional Review Emergency Act of 2003 (D.C. Act 15-27, February 24, 2003, 50 DCR 2151).

For temporary (90 day) amendment of section, see §§ 1303(f) and 1304 of Fiscal Year 2003 Budget Support Amendment Second Congressional Review Emergency Act of 2003 (D.C. Act 15-103, June 20, 2003, 50 DCR 5499).

For temporary (90 day) amendment of section, see § 1162(e) of Fiscal Year 2005 Budget Support Emergency Act of 2004 (D.C. Act 15-486, August 2, 2004, 51 DCR 8236).

For temporary (90 day) amendment of section, see § 1162(e) of Fiscal Year 2005 Budget Support Congressional Review Emergency Act of 2004 (D.C. Act 15-594, October 26, 2004, 51 DCR 11725).

For temporary (90 day) amendment of section, see §§ 1082(c), 1262(b), 1263, 1264, 1297(a)(3), 1298, 1299 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see § 2(b) of Real Property Tax Benefits Revision Emergency Act of 2006 (D.C. Act 16-573, December 19, 2006, 54 DCR 18).

For temporary (90 day) amendment of section, see § 21 of Finance and Revenue Technical Amendments Second Emergency Amendment Act of 2006 (D.C. Act 16-585, December 28, 2006, 54 DCR 340).

For temporary (90 day) amendment of section, see § 4(d) of Nuisance Properties Abatement Reform and Real Property Classification Emergency Amendment Act of 2006 (D.C. Act 16-586, December 28, 2006, 54 DCR 353).

For temporary (90 day) amendment of section, see § 2(e) of Real Property Tax Benefits Revision Emergency Act of 2007 (D.C. Act 17-145, October 17, 2007, 54 DCR 10748).

For temporary (90 day) amendment of section, see § 4(d) of Nuisance Properties Abatement Reform and Real Property Classification Emergency Amendment Act of 2007 (D.C. Act 17-173, November 2, 2007, 54 DCR 11204).

For temporary (90 day) amendment of section, see § 2(e) of Real Property Tax Benefits Revision Congressional Review Emergency Act of 2008 (D.C. Act 17-435, July 16, 2008, 55 DCR 8268).

For temporary (90 day) amendment of section, see § 4(d) of Nuisance Properties Abatement Reform and Real Property Classification Congressional Review Emergency Act of 2008 (D.C. Act 17-436, July 16, 2008, 55 DCR 8272).

For temporary (90 day) amendment of section, see § 2(e) of Real Property Tax Benefits Revision Emergency Act of 2008 (D.C. Act 17-547, October 24, 2008, 55 DCR 11975).

Law 6-153, the "Real Property Tax Rates for Tax Year 1987 Act of 1986," was introduced in Council and assigned Bill No. 6-476, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 24, 1986 and July 8, 1986, respectively. Signed by the Mayor on July 16, 1986 it was assigned Act No. 6-195 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 9-53, see Historical and Statutory Notes following § 47-850.

For legislative history of D.C. Law 9-56, see Historical and Statutory Notes following § 47-850.

Law 9-145, the "Omnibus Budget Support Act of 1992," was introduced in Council and assigned Bill No. 9-222, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on May 12, 1992, and June 2, 1992, respectively. Approved without the signature of the Mayor on June 22, 1992, it was assigned Act No. 9-225 and transmitted to both Houses of Congress for its review. D.C. Law 9-145 became effective on September 10, 1992.

For legislative history of D.C. Law 9-177, see Historical and Statutory Notes following § 47-812.

For legislative history of D.C. Law 10-127, see Historical and Statutory Notes following § 47-812.

For Law 14-147, see notes following § 47-813.

For Law 14-282, see notes following § 47-405.

For Law 14-307, see notes following § 47-368.01.

For Law 15-105, see notes following § 47-340.22.

For Law 15-205, see notes following § 47-308.01.

For Law 15-354, see notes following § 47-340.03.

For Law 16-33, see notes following § 47-308.01.

For Law 16-191, see notes following § 42-1102.

For Law 16-305, see notes following § 47-802.

For Law 17-216, see notes following § 47-812.

For Law 17-345, see notes following § 47-845.02.

For history of Law 19-155, see notes under § 47-825.01a.

Law 19-165, the "Age-in-Place and Equitable Senior Citizen Real Property Act of 2012", was introduced in Council and assigned Bill No. 19-512, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 17, 2012, and May 1, 2012, respectively. Signed by the Mayor on May 18, 2012, it was assigned Act No. 19-375 and transmitted to both Houses of Congress for its review. D.C. Law 19-165 became effective on July 13, 2012.

References in Text

"Section 62 of the Internal Revenue Code," referred to in (a)(1), is classified to 26 U.S.C. § 62.

Miscellaneous Notes

Mayor authorized to issue rules: Section 6 of D.C. Law 9-56 provided that the Mayor shall, pursuant to subchapter I of Chapter 5 of Title 2, issue rules to implement the provisions of the act.

Section 3 of D.C. Law 14-147 provides that section 2 shall apply as of October 1, 2001, except insofar as the retroactive application results in an increase of tax to the real property or owner thereof.

Section 15(b) of D.C. Law 14-282 provides:

"Sec. 15. Applicability.

"Section 11(1) shall apply as of October 1, 2001."

Application of Law 14-307: Section 1304 of D.C. Law 14-307 provides: "Sections 1302 and 1303 shall apply as of October 1, 2002."

Applicability and expiration of subtitle EE of title I, §§ 1261 to 1265, of D.C. Law 16-33: Sections 1263 and 1264 of D.C. Law 16-33, as amended by section 5(g) of D.C. Law 16-191 and D.C. Law 17-219, § 7068(c), (d), provide:

"Sec. 1263. Applicability; conditional effect.

"(a) Section 1262 shall apply for taxable years beginning after September 30, 2005."

"(b) Repealed.

"(c) Repealed.

"Sec. 1264. Repealed."

Applicability and expiration of subtitle KK of title I, §§ 1295 to 1300, of D.C. Law 16-33: Sections 1298 and 1299, as amended by D.C. Law 17-219, § 7068(l), (m) provide:

"Sec. 1298. Conditional applicability.

"(a) Sections 1296 and 1297 shall apply for taxable years beginning after September 30, 2005.

"(b) Repealed.

"Sec. 1299. Repealed."

Section 3 of D.C. Law 17-345 provides:

"Sec. 3. Applicability.

"(a) Section 2(c)(1)(A) and (B), (c)(2), (e)(1)(A) and (B), and (e)(2) shall apply for tax years beginning after September 30, 2001.

"(b) Section 2(c)(1)(C) and (e)(1)(C) shall apply as of January 2, 2007."

D.C. Law 19-165, § 2(a), amends subsec.. (a)(1A)(A) applicable upon inclusion of its fiscal effect in an approved budget and financial plan.

Section 3 of D.C. Law 19-165 provides:

"Sec. 3. Applicability.

"Section 2(a) shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan."

§ 47-864. OWNER-OCCUPANT RESIDENTIAL TAX CREDIT.

(a) Real property receiving the homestead deduction under § 47-850 or § 47-850.01 shall receive an owner-occupant residential tax credit.

(b) The credit under subsection (a) of this section shall be calculated as follows:

(1)(A) In the case of real property that did not receive the credit under this section in the prior tax year:

(i) Subtract the current tax year's homestead deduction from the prior tax year's assessed value; and

(ii) Multiply the amount by 110% to determine the current tax year's taxable assessment; or

(B) In the case of real property that did receive the credit under this section in the prior tax year:

(i) Multiply the prior tax year's taxable assessment by 110%; and

(ii) Subtract from that amount the difference of the current tax year's homestead deduction less the prior tax year's homestead deduction to determine the current tax year's taxable assessment.

(2) Subtract the current tax year's homestead deduction from the current tax year's assessed value.

(3) Subtract the current tax year's taxable assessment determined under paragraph (1) of this subsection from the amount determined in paragraph (2) of this subsection;

(4) If the amount determined under paragraph (3) of this subsection is a positive number, multiply the amount by the applicable real property tax rate to determine the credit for the current tax year.

(c) The credit under this section shall not apply if:

(1) During the prior tax year:

(A)(i) The real property was transferred for consideration to a new owner; or

(ii) The return required by §§ 42-1103(d) and 47-903(d) was due;

(B) The value of the real property was increased due to a change in the zoning classification of the real property initiated or requested by the homeowner or anyone having an interest in the real property; or

(C) The assessed value of the real property was clearly erroneous due to an error in calculation or measurement of improvements on the real property;

(2) During the prior calendar year, the real property was assessed under § 47-829; or

(3) During the current tax year, the qualifying homestead deduction applications for dwelling units in a cooperative housing association are:

(i) Filed for less than 50% of the dwelling units; or

(ii) Not filed timely for the entire tax year.

(d) Notwithstanding any other provision of this section, if the entire interest in the real property is transferred to a new owner and the real property no longer qualifies as a homestead pursuant to § 47-850 or § 47-851, the real property shall be entitled to the credit applicable to the installment payable during the half tax year during which the ownership interest was transferred. At the end of the half tax year, the credit

shall cease.

(e) Notwithstanding any other provision of this chapter, if the current tax year's taxable assessment of a real property receiving the homestead deduction under § 47-850 or § 47-850.01 is less than 40% of the current tax year's assessed value, the current tax year's taxable assessment for purposes of subsection (b)(1) of this section shall be 40% of the current tax year's assessed value.

(f) The credit under this section shall:

- (1) Be nonrefundable;
- (2) Be apportioned equally between each installment during the tax year; and
- (3) Not be carried forward or carried back.

(Oct. 3, 2001, D.C. Law 14-28, § 2012(b), 48 DCR 6981; Oct. 1, 2002, D.C. Law 14-190, § 822, 49 DCR 6968; Apr. 22, 2004, D.C. Law 15-135, § 2(c), 51 DCR 1843; Dec. 7, 2004, D.C. Law 15-205, § 1162(f), 51 DCR 8441; Oct. 20, 2005, D.C. Law 16-33, § 1082(d), 52 DCR 7503; Mar. 2, 2007, D.C. Law 16-191, § 107, 53 DCR 6794; Aug. 16, 2008, D.C. Law 17-219, § 7068(b), 55 DCR 7598; Mar. 3, 2010, D.C. Law 18-111, § 7071(b), 57 DCR 181.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-190 rewrote the section which had previously read as follows:

"§ 47-864. Owner-Occupant Residential Tax Credit.

"(a) Real property receiving the homestead deduction under § 47-850(c), and valued under § 47-820(b-2), shall receive an owner-occupant residential tax credit for tax year 2002.

"(b) The credit shall be calculated as follows:

"(1) Multiply the prior tax year's taxable assessment by 125%;

"(2) Subtract that amount from the tax year 2002 assessment; and

"(3) If the difference is a positive number, multiply the difference by the applicable real property tax rate for the current year.

"(c) The credit shall not apply if:

"(1) During the prior tax year:

"(A) The real property was transferred for consideration to a new owner;

"(B) The value of the real property was increased due to a change in the zoning classification of the real property initiated or requested by the homeowner or anyone having an interest in the real property; or

"(C) The assessment of the real property was clearly erroneous due to an error in calculation or measurement of improvements on the real property; or

"(2) During the prior calendar year, the real property was assessed under § 47- 829."

D.C. Law 15-135, in subsec. (a)(2), deleted ", and subsequent years," following "2003,"; in subsecs. (b) and (c), substituted "credit under subsection (a) of this section" for "credit"; and added subsec. (d).

D.C. Law 15-205, in subsecs. (a)(2), (b), and (c), purported to make changes already made by Law 15-135; and rewrote subsec. (d) which had read as follows:

"(d)(1) For real property tax year 2004, and subsequent years, real property receiving the homestead deduction under § 47-850 or § 47-850.01, and valued under § 47-820(b-2), shall receive an owner-occupant residential tax credit.

"(2) The credit shall be calculated as follows:

"(A) Subtract the amount of the prior year's homestead deduction from the prior tax year's taxable assessment;

"(B) Multiply that amount by 112%;

"(C) Subtract the amount of the current year's homestead deduction from the current tax year's assessment;

"(D) Subtract the amount computed under subparagraph (B) of this subsection from the amount in subparagraph (C) of this subsection; and

"(E) If the difference is a positive number, multiply the difference by the applicable property tax rate for the current year.

"(3) The credit shall not apply if:

"(A) During the prior tax year:

"(i) The real property was transferred for consideration to a new owner;

"(ii) The value of the real property was increased due to a change in the zoning classification of the real property initiated or requested by the homeowner or anyone having an interest in the real property; or

"(iii) The assessment of the real property was clearly erroneous due to an error in calculation or measurement of improvements on the real property; or

"(B) During the prior calendar year, the real property was assessed under § 47- 829."

D.C. Law 16-33, in subsec. (d)(3)(A)(i), substituted "new owner and the return required by § 42-1103(d) and § 47-903(d) was due" for "new owner"; rewrote subsec. (d)(2); and added subsecs. (d)(3)(C) and (d)(4). Prior to amendment, subsec. (d)(2) read as follows:

"(2) The credit shall be calculated as follows:

"(A)(i) In the case of a real property that did not receive the credit under this section in the prior tax year, subtract the prior tax year's homestead deduction from the prior tax year's assessment; or

"(ii) In the case where a real property did receive the credit under this section in the prior tax year, identify the prior tax year's capped assessment;

"(B) Multiply the amount under subparagraph (A) of this paragraph by 112% to determine the capped assessment;

"(C) Subtract the current tax year's homestead deduction from the current tax year's assessment;

"(D) Subtract the capped assessment computed under subparagraph (B) of this paragraph from the difference in subparagraph (c) of this paragraph; and

"(E) If the resulting difference is a positive number, multiply the resulting difference by the applicable property tax rate for the current tax year."

D.C. Law 16-191 rewrote the section which had read as follows:

"(a)(1) For real property tax year 2002, real property receiving the homestead deduction under § 47-850, and valued under § 47-820(b-2), shall receive an owner-occupant residential tax credit. This paragraph shall apply as of October 1, 2001.

"(2) For real property tax year 2003 real property receiving the homestead deduction under § 47-850 or § 47-850.01, and valued under § 47-820(b-2), shall receive an owner-occupant residential tax credit.

"(b) The credit under subsection (a) of this section shall be calculated as follows:

"(1) Subtract the amount of the homestead deduction from the prior tax year's taxable assessment;

"(2) Multiply that amount by 125%;

"(3) Subtract the amount of the homestead deduction from the current tax year's taxable assessment;

"(4) Subtract the amount computed under paragraph (2) of this subsection from the amount in paragraph (3) of this subsection; and

"(5) If the difference is a positive number, multiply the difference by the applicable property tax rate for the current year.

"(c) The credit under subsection (a) of this section shall not apply if:

"(1) During the prior tax year:

"(A) The real property was transferred for consideration to a new owner;

"(B) The value of the real property was increased due to a change in the zoning classification of the real property initiated or requested by the homeowner or anyone having an interest in the real property; or

"(C) The assessment of the real property was clearly erroneous due to an error in calculation or measurement of improvements on the real property; or

"(2) During the prior calendar year, the real property was assessed under § 47- 829.

"(d)(1) For real property tax year 2004, and subsequent years, real property receiving the homestead deduction under § 47-850 or § 47-850.01, and valued under § 47-820(b-2), shall receive an owner-occupant residential tax credit.

"(2) The credit shall be calculated as follows:

"(A)(i) In the case of a real property that did not receive the credit under this section in the prior tax year:

"(I) Subtract the prior tax year's homestead deduction from the prior tax year's assessed value; provided that for tax year 2006, the prior tax year's homestead deduction shall be deemed to be \$60,000; and

"(II) Multiply the amount in sub-sub-subparagraph (I) of this sub-subparagraph by 112% to determine the current tax year's taxable assessment; or

"(ii) In the case of a real property that did receive the credit under this section in the prior tax year, multiply the prior tax year's taxable assessment by 112% to determine the current tax year's taxable assessment; provided, that:

"(I) For tax year 2006, the current tax year's taxable assessment shall be determined by subtracting \$22,000 from 112% of the prior year's taxable assessment; and

"(II) For the tax year 2007, the amount determined in sub-sub-subparagraph (I) of this sub-subparagraph shall be the prior year's taxable assessment;

"(B) Subtract the current tax year's homestead deduction from the current tax year's assessed value;

"(C) Subtract the current tax year's taxable assessment determined under subparagraph (A) of this paragraph from the amount determined in subparagraph (B) of this paragraph; and

"(D) If the amount determined under subparagraph (C) of this paragraph is a positive number, multiply the difference by the applicable real property tax rate to determine the credit for the current tax year.

"(3) The credit shall not apply if:

"(A) During the prior tax year:

"(i) The real property was transferred for consideration to a new owner and the return required by §§ 42-1103(d) and 47-903(d) was due;

"(ii) The value of the real property was increased due to a change in the zoning classification of the real property initiated or requested by the homeowner or anyone having an interest in the real property; or

"(iii) The assessment of the real property was clearly erroneous due to an error in calculation or measurement of improvements on the real property;

"(B) During the prior calendar year, the real property was assessed under § 47- 829; or

"(C) During the tax year, qualifying and current homestead deduction applications are on file for less than 50% of the dwelling units in a cooperative housing association, or such applications are not filed in time for the homestead deduction to apply to the entire tax year.

"(4) The credit under this subsection shall be nonrefundable, and the credit shall be apportioned equally between each installment during the tax year and shall not be carried forward or carried back.

"(5) This subsection shall apply as of October 1, 2003."

D.C. Law 17-219 repealed subsec. (d), which had read as follows:

"(d)(1) In accordance with section 47-864.01, for real property tax year 2004, and subsequent years, real property receiving the homestead deduction under § 47-850 or § 47-850.01, and valued under § 47-820(b-2), shall receive an owner-occupant residential tax credit.

"(2) The credit shall be calculated as follows:

"(A)(i) In the case of a real property that did not receive the credit under this section in the prior tax year:

"(I) Subtract the prior tax year's homestead deduction from the prior tax year's assessed value; provided that for tax year 2006, the prior tax year's homestead deduction shall be deemed to be \$60,000; and

"(II) Multiply the amount in sub-sub-subparagraph (I) of this sub-subparagraph by 112% to determine the current tax year's taxable assessment; or

"(ii) In the case of a real property that did receive the credit under this section in the prior tax year, multiply the prior tax year's taxable assessment by 112% to determine the current tax year's taxable assessment; provided, that:

"(I) For tax year 2006, the current tax year's taxable assessment shall be determined by subtracting \$22,000 from 112% of the prior year's taxable assessment; and

"(II) For the tax year 2007, the amount determined in sub-sub-subparagraph (I) of this sub-subparagraph shall be the prior year's taxable assessment;

"(B) Subtract the current tax year's homestead deduction from the current tax year's assessed value;

"(C) Subtract the current tax year's taxable assessment determined under subparagraph (A) of this paragraph from the amount determined in subparagraph (B) of this paragraph; and

"(D) If the amount determined under subparagraph (C) of this paragraph is a positive number, multiply the difference by the applicable real property tax rate to determine the credit for the current tax year.

"(3) The credit shall not apply if:

"(A) During the prior tax year:

"(i)(I) The real property was transferred for consideration to a new owner; and

"(II) The return required by §§ 42-1103(d) and 47-903(d) was due;

"(ii) The value of the real property was increased due to a change in the zoning classification of the real property initiated or requested by the homeowner or anyone having an interest in the real property; or

"(iii) The assessment of the real property was clearly erroneous due to an error in calculation or measurement of improvements on the real property; or

"(B) During the prior calendar year, the real property was assessed under § 47- 829.

"(C) During the tax year, qualifying and current homestead deduction applications are on file for less than 50% of the dwelling units in a cooperative housing association, or such applications are not filed in time for the homestead deduction to apply to the entire tax year.

"(4) The credit under this subsection shall be nonrefundable, and the credit shall be apportioned equally between each installment during the tax year and shall not be carried forward or carried back.

"(5) This subsection shall apply as of October 1, 2003."

D.C. Law 18-111 rewrote the section which had read as follows:

"(a)(1) For real property tax year 2002, real property receiving the homestead deduction under § 47-850, and valued under § 47-820(b-2), shall receive an owner-occupant residential tax credit. This paragraph shall apply as of October 1, 2001.

"(2) For real property tax year 2003 real property receiving the homestead deduction under § 47-850 or § 47-850.01, and valued under § 47-820(b-2), shall receive an owner-occupant residential tax credit.

"(b) The credit under subsection (a) of this section shall be calculated as follows:

"(1) Subtract the amount of the homestead deduction from the prior tax year's taxable assessment;

"(2) Multiply that amount by 125%;

"(3) Subtract the amount of the homestead deduction from the current tax year's taxable assessment;

"(4) Subtract the amount computed under paragraph (2) of this subsection from the amount in paragraph (3) of this subsection; and

"(5) If the difference is a positive number, multiply the difference by the applicable property tax rate for the current year.

"(c) The credit under subsection (a) of this section shall not apply if:

"(1) During the prior tax year:

"(A) The real property was transferred for consideration to a new owner;

"(B) The value of the real property was increased due to a change in the zoning classification of the real property initiated or requested by the homeowner or anyone having an interest in the real property; or

"(C) The assessment of the real property was clearly erroneous due to an error in calculation or measurement of improvements on the real property; or

"(2) During the prior calendar year, the real property was assessed under § 47- 829.

"(d) Repealed.

"(e) This section shall sunset as of October 20, 2005, if § 47-864.01 takes effect on or before October 20, 2005."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2 of Owner-Occupant Residential Tax Credit Temporary Act of 2002 (D.C. Law 14-160, June 25, 2002, law notification 51 DCR 6496).

For temporary (225 day) amendment of section, see § 2(e) of Owner-Occupant Residential Tax Credit and Homestead Deductions Temporary Act of 2004 (D.C. Law 15-159, May 18, 2004, law notification 51 DCR 5699).

Section 4(b) of D.C. Law 16-102 rewrote subpar. (b)(1)(B)(i) to read as follows:

"(i) For tax year 2006:

"(I) The current tax year's taxable assessment shall be determined by subtracting \$22,000 from 110% of the prior tax year's taxable assessment;

"(II) The prior tax year's taxable assessment for taxable real property located in triennial groups 1 and 2, as designated by the Office of Tax and Revenue, that has been owned and occupied continuously by the same owner since October 1, 2001, shall be recalculated by applying a 12% cap as of October 1, 2001; and

"(III) This sub-subparagraph shall apply as of October 1, 2005;"

Section 11(b) of D.C. Law 16-102 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see §§ 2, 3 of Owner-occupant Residential Tax Credit Emergency Act of 2002 (D.C. Act 14-306, March 25, 2002, 49 DCR 3407).

For temporary (90 day) amendment of section, see § 822 of Fiscal Year 2003 Budget Support Emergency Act of 2002 (D.C. Act 14-453, July 23, 2002, 49 DCR 8026).

For temporary (90 day) amendment of section, see § 2(e) of Owner-Occupant Residential Tax Credit and Homestead Deduction Clarification Emergency Act of 2004 (D.C. Act 15-374, February 24, 2004, 51 DCR 2618).

For temporary (90 day) amendment of section, see § 1162(f) of Fiscal Year 2005 Budget Support Emergency Act of 2004 (D.C. Act 15-486, August 2, 2004, 51 DCR 8236).

For temporary (90 day) amendment of section, see § 1162(f) of Fiscal Year 2005 Budget Support Congressional Review Emergency Act of 2004 (D.C. Act 15-594, October 26, 2004, 51 DCR 11725).

For temporary (90 day) amendment of section, see §§ 1082(d), 1083, 1262(c), 1263, 1264, 1286 to 1288 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see §§ 3(c), 23, 24 of Finance and Revenue Technical Amendments Second Emergency Amendment Act of 2006 (D.C. Act 16-585, December 28, 2006, 54 DCR 340).

For temporary (90 day) amendment of section, see §§ 7021(b), 7022 of Fiscal Year 2010 Budget Support Emergency Act of 2009 (D.C. Act 18-187, August 26, 2009, 56 DCR 7374).

For temporary (90 day) amendment of section, see § 7071(b) of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) amendment of section, see § 7071(b) of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

Legislative History of Laws

For Law 14-28, see notes following § 47-387.51.

For Law 14-190, see notes following § 47-308.01.

For Law 15-135, see notes following § 47-850.

For Law 15-205, see notes following § 47-308.01.

For Law 16-33, see notes following § 47-308.01.

For Law 16-191, see notes following § 47-308.02.

For Law 17-219, see notes following § 47-318.05a.

For Law 18-111, see notes following § 47-305.02.

Miscellaneous Notes

Short title of subtitle B of title VIII of Law 14-190: Section 821 of D.C. Law 14-190 provided that subtitle B of title VIII of the act may be cited as the Owner-Occupant Residential Tax Credit of 2002.

Section 3 of Law 15-135 provides that § 2(a), (b), and (c)(3) of the act shall apply as of October 1, 2003.

Section 1083 of D.C. Law 16-33 provides that § 1082(a)(1), (b), (d)(1), and (d)(2)(B) shall apply for taxable years beginning after September 30, 2005.

Short title of subtitle II of title I of Law 16-33: Section 1285 of D.C. Law 16-33 provided that subtitle II of title I of the act may be cited as This subtitle may be cited as the Triennial Group Taxable Assessment Disparity Correction Act of 2005.

Applicability and expiration of subtitle EE of title I, §§ 1261 to 1265, of D.C. Law 16-33: Sections 1263 and 1264 of D.C. Law 16-33, as amended by section 5(g) of D.C. Law 16-191 and D.C. Law 17-219, § 7068(c), (d), provide:

"Sec. 1263. Applicability; conditional effect.

"(a) Section 1262 shall apply for taxable years beginning after September 30, 2005."

"(b) Repealed.

"(c) Repealed.

"Sec. 1264. Repealed."

Applicability and expiration of §§ 1287 and 1288 of D.C. Law 16-33: Sections 1287 and 1288 of D.C. Law 16-33, as amended by D.C. Law 17-219, § 7068(h), (i), provide:

"Sec. 1287. Conditional applicability.

"(a) Section 1286 shall apply for taxable years beginning after September 30, 2005.

"(b) Repealed.

"Sec. 1288. Repealed."

Short title: Section 7070 of D.C. Law 18-111 provided that subtitle E of title VII of the act may be cited as the "Owner-Occupant Residential Tax Credit Act of 2009".

Section 7072 of D.C. Law 18-111, as amended by section 115 of D.C. Law 19-171, provides:

"Sec. 7072. Applicability.

"Section 7071 shall apply to tax periods beginning after September 30, 2009."

§ 47-864.01. OWNER-OCCUPANT RESIDENTIAL TAX CREDIT (CONDITIONAL).[REPEALED]

(Mar. 2, 2007, D.C. Law 16-191, §§ 108(b), 5(i) 53 DCR 6794; Mar. 25, 2009, D.C. Law 17-345, § 2(f), 56 DCR 962; Mar. 25, 2009, D.C. Law 17-353, § 202, 56 DCR 1117; Mar. 3, 2010, D.C. Law 18-111, 7071(c), 57 DCR 181.)

HISTORICAL AND STATUTORY NOTES

Temporary Amendments of Section

Section 2(f) of D.C. Law 17-72 substituted "back, except as set forth in subsection (c-1) of this section" for "back" in subsec. (d)(3) and added subsec. (c-1) to read as follows:

"(c-1) Notwithstanding any other provision of this section, if the entire interest in the real property is transferred to a new owner and the real property no longer qualifies as a homestead pursuant to § 47-850 or § 47-851, the real property shall be entitled to the credit applicable to the installment payable during the half tax year during which the ownership interest was transferred. At the end of the half tax year, the credit shall cease."

Section 5(b) of D.C. Law 17-72 provides that the act shall expire after 225 days of its having taken effect.

Section 2(f) of D.C. Law 17-295 added subsec. (c-1) to read as follows:

"(c-1) Notwithstanding any other provision of this section, if the entire interest in the real property is transferred to a new owner and the real property no longer qualifies as a homestead pursuant to § 47-850 or § 47-851, the real property shall be entitled to the credit applicable to the installment payable during the half tax year during which the ownership interest was transferred. At the end of the half tax year, the credit shall cease."

;and, in subsec. (d)(3), substituted "back, except as set forth in subsection (c-1) of this section" for "back".

Section 5(b) of D.C. Law 17-295 provides that the act shall expire after 225 days of its having taken effect.

D.C. Law 17-345 added subsec. (c-1); and, in subsec. (d)(3), inserted ", except as set forth in subsection (c-1) of this section" following "back".

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(f) of Real Property Tax Benefits Revision Emergency Act of 2007 (D.C. Act 17-145, October 17, 2007, 54 DCR 10748).

For temporary (90 day) amendment of section, see § 2(f) of Real Property Tax Benefits Revision Congressional Review Emergency Act of 2008 (D.C. Act 17-435, July 16, 2008, 55 DCR 8268).

For temporary (90 day) amendment of section, see § 2(f) of Real Property Tax Benefits Revision Emergency Act of 2008 (D.C. Act 17-547, October 24, 2008, 55 DCR 11975).

For temporary (90 day) repeal, see § 7021(c) of Fiscal Year 2010 Budget Support Emergency Act of 2009 (D.C. Act 18-187, August 26, 2009, 56 DCR 7374).

For temporary (90 day) repeal, see § 7071(c) of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) repeal, see § 7071(c) of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

Legislative History of Laws

For Law 16-191, see notes following § 47-308.02.

For Law 17-345, see notes following § 47-845.02.

For Law 17-353, see notes following § 47-308.

For Law 18-111, see notes following § 47-305.02.

Miscellaneous Notes

Conditional applicability: Section 1287(a) of D.C. Law 16-33 provided:

"(a) Section 1286 shall apply for taxable years beginning after September 30, 2005; provided, that the condition of subsection (b) of this section is met prior to February 15, 2006; provided further, that section 1286 shall apply for the second half of fiscal year 2006 if the condition of subsection (b) of this section is met after February 14, 2006 and prior to August 5, 2006."

Section 7072 of D.C. Law 18-111, as amended by section 115 of D.C. Law 19-171, provides:

"Sec. 7072. Applicability.

"Section 7071 shall apply to tax periods beginning after September 30, 2009."

§ 47-865. TAX ABATEMENT FOR PRESERVATION OF SECTION 8 HOUSING IN QUALIFIED AREAS.

(a) For the purposes of this section and § 47-866, the term:

(1) "Affordable multifamily housing property" means residential real property consisting of 5 or more dwelling units in which, as the result of use restrictions or other covenants, at least 20% of the dwelling units are occupied by very low-income households.

(2)(A) "Area median income" means:

(i) For a household of 4 persons, the area median income for a household of 4 persons in the Washington Metropolitan Statistical Area as set forth in the periodic calculation provided by the United States Department of Housing and Urban Development;

(ii) For a household of 3 persons, 90% of the area median income for a household of 4 persons;

(iii) For a household of 2 persons, 80% of the area median income for a household of 4 persons;

(iv) For a household of one person, 70% of the area median income for a household of 4 persons;

(v) For a household of more than 4 persons, the area median income for a household of 4 persons, increased by 10% of the area median income for a family of 4 persons for each household member exceeding 4 persons.

(B) Any percentage of household income referenced in this section or § 47-866 (e.g., 80% of household income) shall be determined through a direct mathematical calculation and shall not take into account any adjustments made by the United States Department of Housing and Urban Development for the purposes of the programs it administers.

(3) "HAP contract" means a project-based housing assistance payments contract executed between the owner of an affordable multifamily housing property and the Secretary or a public housing agency pursuant to the United States Housing Act of 1937.

(4) "Household income" shall have the same meaning as "household gross income" in § 47-1806.06(b)(2).

(5) "Housing accommodation" shall have the same meaning as in section 103(11) of the Rental Housing Conversion and Sale Act of 1980, effective September 10, 1980 (D.C. Law 3-86; D.C. Official Code § 42-3401.03(11)).

(6) "Low-income household" means a household consisting of one or more individuals with a household income equal to, or less than, 80% of the area median income and greater than 50% of the area median.

(7) "Qualified area" means a census tract in which the average rent for one bedroom and 2-bedroom apartments exceeds the fair market rent by 25% or more.

(8) "Secretary" means the Secretary of the United States Department of Housing and Urban Development.

(9) "Tenant" shall have the same meaning as in section 103(36) of the Rental Housing Act of 1985, effective July 17, 1985 (D.C. Law 6-10; D.C. Official Code § 42-3501.03(36)).

(10) "United States Housing Act of 1937" means the United States Housing Act of 1937, approved September 1, 1937 (50 Stat. 888; 42 U.S.C. § 1437 *et seq.*).

(b) Subject to subsection (c) of this section, if the owner of a housing accommodation that receives assistance pursuant to a HAP contract that is scheduled to expire after December 31, 2001, renews or extends the contract, or transfers the property to an owner who enters into a new contract with substantially the same use restrictions, the real property tax imposed on the property under § 47-811, or the payment in lieu of taxes imposed by § 47-1002(20), shall be reduced as follows:

(1) If the contract is renewed for 5 years, the owner shall receive a tax abatement equal to 75% of the tax imposed by § 47-811, or the payment in lieu of taxes imposed by § 47-1002(20), for the taxable year in which the renewed contract begins and for each of the 4 taxable years thereafter.

(2) If the contract is renewed for 10 years, the owner shall receive a tax abatement equal to 100% of the tax imposed by § 47-811, or the payment in lieu of taxes imposed by § 47-1002(20), for the taxable year in which the renewed contract begins and for each of the 9 taxable years thereafter.

(c) The tax abatement provided in subsection (a) of this section shall be allowed only if:

- (1) The housing accommodation is located in a qualified area;
- (2) The housing accommodation would not be subject to a reduction in federal subsidy as a result of receiving the tax abatement.

(d)(1) On or before the first day of the tax year for which a tax abatement is first granted, the Mayor shall certify to the Office of Tax and Revenue a list of the qualified properties which specifies the exact parcel subject to abatement, an estimate of the tax abatement, and a statement that the property owner qualifies for the abatement.

(2) The tax abatement shall be computed by the Office of Tax and Revenue by comparing the assessment of the qualified property for the first year that the property is qualified or the assessment in any succeeding year and comparing it to the assessment in the base year which is the assessment on the tax roll for the year preceding the first year for which the tax abatement is first received less any new construction first assessed in the base year. The tax abatement percentage shall be applied to the difference between base year assessment and the current year's assessment for each tax year. The Mayor shall certify to the Office of Tax and Revenue that each property owner and each property qualifies for the program annually regarding income level and mix of tenants.

(e) This section shall apply for tax years beginning on or after October 1, 2002.

(Apr. 19, 2002, D.C. Law 14-114, § 291, 49 DCR 1468.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

Delegation of Authority

Delegation of Authority-Tax Abatements under Section 291 of the Housing Act of 2002, see Mayor's Order 2009-202, November 25, 2009 (56 DCR 9222).

Miscellaneous Notes

Building permit fee -- Historic rehabilitation deemed new construction: Section 303 of D.C. Law 14-114, provides: "A residential project involving the rehabilitation of an individually designated landmark building or a building located in an historic district that provides more than 100 apartment units and involves the replacement of all building systems (mechanical, plumbing, electrical) shall be deemed new construction for the purposes of calculating the building permit fee. This section shall apply to any building permits issued after October 31, 2001."

Section 1101 of D.C. Law 14-114 provides: "The Mayor, pursuant to Title I of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Official Code § 2-501 *et seq.*), shall promulgate rules to implement this act."

§ 47-866. TAX ABATEMENT FOR IMPROVEMENTS TO SECTION 8 AND OTHER AFFORDABLE HOUSING.

(a)(1) Subject to subsection (b) and (d) of this section, if improvements of at least \$10,000 are made within a 24-month period to each of the dwelling units in an eligible low-income housing development, the real property tax imposed on the property by § 47-811 shall be reduced by 100% for 5 years beginning in the year in which qualified improvements to all of the dwelling units have been completed and all of the dwelling units are ready for occupancy.

(2) A property which receives a tax abatement under this section shall be maintained as an eligible low-income housing development throughout the 5-year tax abatement period.

(b) The tax abatement provided in subsection (a) of this section shall be allowed only if:

(1) An application requesting certification of the housing accommodation and planned improvements as eligible for the tax abatement is submitted to the Mayor at least 30 days before physical improvements to the property are begun;

(2) The Mayor approves the application submitted under paragraph (1) of this subsection;

(3) The Mayor certifies completion of the improvements;

(4) The property is maintained as an eligible low-income housing development during each tax year for which the reduction would be allowed;

(5) The improvements are made after December 31, 2001; and

(6) The housing accommodation does not receive assistance pursuant to a HAP contract or other assistance program which allows for the recovery of the costs of rehabilitation, to the extent such

recovery is allowed.

(c) The Mayor may certify a housing accommodation as eligible to receive the tax abatement allowed by this section if at least 25% of the units are affordable to a household consisting of one or more individuals with a household income equal to, or less than, 50% of the area median income, and the Mayor determines, in writing and pursuant to rules promulgated by the Mayor, that the improvements are not likely to be made unless the tax abatement is received.

(d) The Mayor may approve tax abatements under this section to the extent that the cumulative amount of the abatements for any fiscal year shall not exceed \$1 million.

(e)(1) On or before the first day of the tax year for which a tax abatement is first granted, the Mayor shall certify to the Office of Tax and Revenue a list of the qualified properties which specifies the exact parcel subject to abatement, an estimate of the tax abatement, and a statement that the property owner qualifies for the abatement.

(2) The tax abatement shall be computed by the Office of Tax and Revenue by comparing the assessment of the qualified property for the first year that the property is qualified or the assessment in any succeeding year and comparing it to the assessment in the base year which is the assessment on the tax roll for the year preceding the first year for which the tax abatement is first received less any new construction first assessed in the base year. The tax abatement percentage shall be applied to the difference between base year assessment and the current year's assessment for each tax year. The Mayor shall certify to the Office of Tax and Revenue that each property owner and each property qualifies for the program annually regarding income level and mix of tenants.

(f) This section shall apply for tax years beginning on or after October 1, 2002.

(Apr. 19, 2002, D.C. Law 14-114, § 291, 49 DCR 1468.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

Sections 2 and 3 of D.C. Law 15-230 added provisions reading as follows:

"Sec. 2. Definitions.

"For the purposes of this act, the term:

"(1) 'Administrative costs' means costs of the Department to administer and monitor the distribution of low-income housing tax credits and to assess and collect fees under this act, including personnel, operations, maintenance, and monitoring of the Low-Income Housing Tax Credit Program, as well as any other obligations, whether incurred before or after the effective date of this act.

"(2) 'Department' means the Department of Housing and Community Development.

"(3) 'Developer' means a person or entity that proposes to construct affordable housing using tax credits provided under the Low-Income Tax Credit Program.

"(4) 'Fund' means the Low-Income Housing Tax Credit Fund.

"(5) 'Low-Income Tax Credit Program' means the program established under section 42 of the Internal Revenue Code to encourage new construction and rehabilitation of existing rental housing for low-income households and to increase the amount of affordable rental housing for households with income at or below specified income levels.

"(6) 'Monitoring' means the regular evaluation and monitoring of units financed by the Low-Income Housing Tax Credit Program.

"(7) 'User Fees' means any fees charged to the applicants and users of the Low-Income Housing Tax Credit Program including application, reservation, allocation, and monitoring fees.

"Sec. 3. Low-Income Housing Tax Credit Fund.

"(a) There is established a segregated nonlapsing proprietary fund to be known as the Low-Income Housing Tax Credit Fund ("Fund"). All user fees collected under this act, and all interest earned on those fees, shall be deposited into the Fund without regard to fiscal year limitation pursuant to an act of Congress.

"(b) All revenues deposited into the Fund shall not revert to the General Fund of the District of Columbia at the end of any fiscal year or any other time, but shall be continually available to the Department for the purposes set forth in this act, subject to authorization by Congress in an appropriations act.

"(c) All revenue deposited into the Fund shall be expended by the Department for administrative costs for administering and monitoring the Low-Income Housing Tax Credit Program. The Fund shall not be used for any other purpose.

"(d) The Mayor shall submit to the Council, as a part of the annual budget, a requested appropriation for expenditures from the Fund. Any revenue received but not expended in a fiscal year shall be retained by the Fund.

"(e) All income and expenses of the Fund shall be audited annually by the Mayor. The audit report shall be

provided to the Council. The expenses for each audit shall be paid by the Fund."

Section 5(b) of D.C. Law 15-230 provides that the act shall expire after 225 days of its having taken effect.

Legislative History of Laws

For Law 14-114, see notes following § 47-857.01.

Law 15-230, the "Low-Income Housing Tax Credit Fund Temporary Act of 2004", was introduced in Council and assigned Bill No. 15-927, and was retained by the Council. The Bill was adopted on first and second readings on July 13, 2004, and October 5, 2004, respectively. Signed by the Mayor on November 1, 2004, it was assigned Act No. 15-570 and transmitted to both Houses of Congress for its review. D.C. Law 15-230 became effective on March 16, 2005.

Miscellaneous Notes

Building permit fee -- Historic rehabilitation deemed new construction: Section 303 of D.C. Law 14-114, provides: "A residential project involving the rehabilitation of an individually designated landmark building or a building located in an historic district that provides more than 100 apartment units and involves the replacement of all building systems (mechanical, plumbing, electrical) shall be deemed new construction for the purposes of calculating the building permit fee. This section shall apply to any building permits issued after October 31, 2001."

Section 1101 of D.C. Law 14-114 provides: "The Mayor, pursuant to Title I of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Official Code § 2-501 *et seq.*), shall promulgate rules to implement this act."

§ 47-867. PUBLIC CHARTER SCHOOL REAL PROPERTY TAX REBATE.

(a) A public charter school that leases a school facility from an entity subject to tax under this chapter shall receive a rebate of that portion of the tax, if any, that represents the public charter school's pro rata share of the lessor's tax on the property if:

- (1) It is liable under the lease for the pro rata share of the tax;
- (2) It applies for the rebate of the tax on or before September 15 of the calendar year in which the school year ended; and
- (3) The lessor paid the tax.

(b) The rebate shall be the amount of the portion of the tax paid by the public charter school.

(c) The application shall include:

- (1) A copy of the lease; and
- (2) Documentation the tax has been paid.

(d) If a proper application has been made, the Mayor shall rebate the tax on or before December 31 of the same calendar year.

(Apr. 5, 2005, D.C. Law 15-275, § 2(b), 52 DCR 829.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 15-275, the "Public Charter School Real Property Tax Rebate Act of 2004", was introduced in Council and assigned Bill No. 15-304, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on December 29, 2004, it was assigned Act No. 15-666 and transmitted to both Houses of Congress for its review. D.C. Law 15-275 became effective on April 5, 2005.

Effective Dates

Section 7052 of D.C. Law 17-219 repealed section 3 of D.C. Law 15-275.

SUBCHAPTER IV. CONDOMINIUM AND COOPERATIVE TRASH COLLECTION TAX CREDIT.

§ 47-871. DEFINITIONS.

For the purposes of this subchapter, the term:

- (1) "Condominium", "cooperative housing association", "dwelling unit", or "nontransient" shall have the

same meaning as the terms have in § 47- 813(d); and

(2) "Homeowners association" means a mandatory membership association of owners of residential real property created and formed pursuant to a recorded instrument including a declaration of covenants, limitations, and conditions, which subjects property within the homeowners association to certain restrictive covenants.

(Oct. 2, 1990, D.C. Law 8-180, § 2, 37 DCR 5039; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-871.

Legislative History of Laws

Law 8-180, the "Condominium and Cooperative Trash Collection Tax Credit of 1990," was introduced in Council and assigned Bill No. 8-20, which was referred to the Committee on Finance and Revenue and reassigned to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 12, 1990, and June 26, 1990, respectively. Signed by the Mayor on July 18, 1990, it was assigned Act No. 8-248 and transmitted to both Houses of Congress for its review.

§ 47-872. COMPUTATION OF TAX; ANNUAL ADJUSTMENT; LIMITATIONS.

(a) For purposes of computing taxes on real property in the District of Columbia, Class 1 Property shall be allowed a credit against the tax imposed under § 47-811.

(b) The credit shall not be allowed for a single dwelling unit owned as a condominium if the single dwelling unit:

(1) Is located in a condominium building with 3 or fewer dwelling units; or

(2) Receives trash collection services provided by the Mayor, other than collection of recyclable materials provided pursuant to Chapter 10 of Title 8.

(c) The credit shall be an amount equal to \$60 and shall be adjusted annually beginning in the tax year beginning July 1, 1992, and ending June 30, 1993, and in each subsequent tax year, in accordance with subsection (d) of this section.

(d) The credit shall be adjusted annually by the addition to the prior tax year credit of an amount equal to the percentage increase in the local Consumer Price Index for all items during the calendar year in which the tax year begins, rounded to the nearest whole dollar.

(e) The amount of the credit allowed under this section shall not exceed the amount of property tax otherwise due.

(Oct. 2, 1990, D.C. Law 8-180, § 3, 37 DCR 5039; Sept. 26, 1995, D.C. Law 11-52, § 108(a), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 504(b), 48 DCR 334; June 5, 2003, D.C. Law 14-307, § 1303(g), 49 DCR 11664; Apr. 13, 2005, D.C. Law 15- 354, § 73(b)(7), 52 DCR 2638.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-872.

Effect of Amendments

D.C. Law 13-305, in subsec. (d), substituted "percentage increase in the local Consumer Price Index for all items" for "percentage increase in the Consumer Price Index for All Urban Consumers ('CPI-U') for all items, in the Washington, D.C. Standard Metropolitan Statistical Area,".

D.C. Law 14-307 rewrote subsec. (a); and in subsec. (b), deleted "or a single dwelling unit that is owned by a member of a homeowners association if the condominium or" following "condominium". Prior to amendment, subsec. (a) had read as follows:

"(a) For the purpose of computing taxes on real property in the District of Columbia for the tax year beginning July 1, 1991, and ending June 30, 1992, and for each subsequent tax year, a real property owner shall be allowed a credit against the tax imposed by § 47-811, if the improved residential real property:

"(1) Is occupied by the owner of the improved residential real property;

"(2) Is a single dwelling unit owned as a condominium or is a single dwelling unit that is owned by a member of a homeowners association; and

"(3) Is used exclusively for nontransient residential dwelling purposes."

D.C. Law 15-354, in subsec. (b), validated a previously made technical correction.

Legislative History of Laws

For legislative history of D.C. Law 8-180, see Historical and Statutory Notes following § 47-871.

For legislative history of D.C. Law 11-52, see Historical and Statutory Notes following § 47-811.01.

For Law 13-305, see notes following § 47-405.

For Law 14-307, see notes following § 47-368.01.

For Law 15-354, see notes following § 47-340.03.

Miscellaneous Notes

Application of Law 14-307: Section 1304 of D.C. Law 14-307 provides: "Sections 1302 and 1303 shall apply as of October 1, 2002."

§ 47-873. COMPUTATION OF TAX; ANNUAL ADJUSTMENT; LIMITATIONS-- COOPERATIVE HOUSING ASSOCIATIONS.

(a) For purposes of computing taxes on real property in the District of Columbia, Class 1 Property owned by a cooperative housing association shall be allowed a credit against the tax imposed under § 47-811.

(b) The credit shall not be allowed for Class 1 Property owned by a cooperative housing association if the Class 1 Property:

(1) Has 3 or fewer dwelling units; or

(2) Receives trash collection services provided by the Mayor other than the collection of recyclable materials provided pursuant to Chapter 10 of Title 8.

(c) The credit shall be an amount equal to \$60 multiplied by the number of dwelling units that are occupied by the shareholders or members of the cooperative housing association. The credit shall be adjusted annually beginning in the tax year beginning July 1, 1992, and ending June 30, 1993, and in each subsequent tax year, in accordance with subsection (d) of this section.

(d) The credit shall be adjusted annually by the addition to the prior tax year credit of an amount equal to the percentage increase in the local Consumer Price Index for all items during the calendar year in which the tax year begins, rounded to the nearest whole dollar.

(e) The amount of the credit allowed under this section shall not exceed the amount of property tax otherwise due.

(Oct. 2, 1990, D.C. Law 8-180, § 4, 37 DCR 5039; Sept. 26, 1995, D.C. Law 11-52, § 108(b), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 504(c), 48 DCR 334; June 5, 2003, D.C. Law 14-307, § 1303(h), 49 DCR 11664.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-873.

Effect of Amendments

D.C. Law 13-305, in subsec. (d), substituted "percentage increase in the local Consumer Price Index for all items" for "percentage increase in the Consumer Price Index for All Urban Consumers ('CPI-U') for all items, in the Washington, D.C. Standard Metropolitan Statistical Area,".

D.C. Law 14-307 rewrote subsec. (a); and in subsec. (b), substituted "Class 1 Property" for "improved residential real property" in two different places. Prior to amendment, subsec. (a) had read as follows:

"(a) For the purpose of computing taxes on real property in the District of Columbia for the tax year beginning July 1, 1991, and ending June 30, 1992, and for each subsequent tax year, a cooperative housing association shall be allowed a credit against the tax imposed by § 47-811, if the improved residential real property owned by the cooperative housing association:

"(1) Is occupied by the shareholders or members of the cooperative housing association; and

"(2) Is used exclusively for nontransient residential dwelling purposes."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 4(d) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary amendment of section, see § 108(b) of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

For temporary (90 day) amendment of section, see § 4(c) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see §§ 1303(h) and 1304 of Fiscal Year 2003 Budget Support Amendment Emergency Act of 2002 (D.C. Act 14-544, December 4, 2002, 49 DCR 11700).

For temporary (90 day) amendment of section, see §§ 1303(h) and 1304 of the Fiscal Year 2003 Budget Support Amendment Congressional Review Emergency Act of 2003 (D.C. Act 15-27, February 24, 2003, 50 DCR 2151).

For temporary (90 day) amendment of section, see §§ 1303(h) and 1304 of Fiscal Year 2003 Budget Support Amendment Second Congressional Review Emergency Act of 2003 (D.C. Act 15-103, June 20, 2003, 50 DCR 5499).

Legislative History of Laws

For legislative history of D.C. Law 8-180, see Historical and Statutory Notes following § 47-871.

For legislative history of D.C. Law 11-52, see Historical and Statutory Notes following § 47-811.01.

For Law 13-305, see notes following § 47-405.

For Law 14-307, see notes following § 47-368.01.

Miscellaneous Notes

Application of Law 14-307: Section 1304 of D.C. Law 14-307 provides: "Sections 1302 and 1303 shall apply as of October 1, 2002."

§ 47-874. REGULATIONS.

The Chief Financial Officer may promulgate regulations to carry out the purpose of this chapter and amend or repeal any existing regulations promulgated to carry out the purpose of this chapter.

(Oct. 2, 1990, D.C. Law 8-180, § 5, 37 DCR 5039; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 3, 2001, D.C. Law 14-28, § 2002(h), 48 DCR 6981.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-874.

Effect of Amendments

D.C. Law 14-28 rewrote the section which had read as follows:

"(a) The Mayor shall, pursuant to subchapter I of Chapter 5 of Title 2, issue rules to implement the provisions of this subchapter.

"(b) The proposed rules shall be submitted to the Council for a 45-day period of review, excluding Saturdays, Sundays, legal holidays, and days of Council recess. If the Council does not approve or disapprove the proposed rules, in whole or in part, by resolution within this 45-day review period, the proposed rules shall be deemed approved. Nothing in this section shall affect any requirements imposed upon the Mayor by subchapter I of Chapter 5 of Title 2."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(h) of Real Property Tax Assessment Transition Temporary Act of 2001 (D.C. Law 14-23, September 6, 2001, law notification 48 DCR 9093).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(h) of Real Property Tax Assessment Transition Emergency Act of 2001 (D.C. Act 14-44, April 18, 2001, 48 DCR 3844).

For temporary (90 day) amendment of section, see § 2(h) of Real Property Tax Assessment Transition Congressional Review Emergency Act of 2001 (D.C. Act 14- 116, August 3, 2001, 48 DCR 7659).

Legislative History of Laws

For legislative history of D.C. Law 8-180, see Historical and Statutory Notes following § 47-871.

For Law 14-28, see notes following § 47-387.51.

§ 47-875. APPLICABILITY OF OTHER PROVISIONS TO THIS CHAPTER.

The provisions of Chapter 41, §§ 47-4310 and 47-4311, §§ 47-4431 through 47-4440, and § 47-4452(a) shall apply to this chapter. No other provisions of chapters 42, 43 and 44 shall apply to this chapter.

(Apr. 4, 2003, D.C. Law 14-282, § 11(m), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 12(m) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) addition of section, see § 12(m) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) addition of this section, see § 12(m) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) addition of this section, see § 12(m) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) addition of this section, see § 12(m) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For Law 14-282, see notes following § 47-405.

§ 47-876. COSTS FOR RECORDS AND DATA; MISCELLANEOUS CHARGES.

The Mayor may establish and collect costs related to the compilation and production of records, data, and maps in electronic media or tangible formats. The Mayor may also establish and collect charges, including royalties, pursuant to a contract, for goods and services and the licensing of intellectual property rights.

Costs and charges collected under this section shall be deposited into the Recorder of Deeds Automation and Infrastructure Improvement Fund under § 42-1214.

(Apr. 4, 2003, D.C. Law 14-282, § 11(m), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 12(m) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) addition of section, see § 12(m) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) addition of this section, see § 12(m) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) addition of this section, see § 12(m) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) addition of this section, see § 12(m) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For Law 14-282, see notes following § 47-405.

§ 47-877. APPEALS UNDER THIS CHAPTER.

Petitions and appeals under this chapter shall not be deemed adjudicated cases for the purposes of §§ 2-1831.01 through 2-1831.16.

(Apr. 4, 2003, D.C. Law 14-282, § 11(m), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) amendment of section, see § 12(m) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(m) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) addition of this section, see § 12(m) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) addition of this section, see § 12(m) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) addition of this section, see § 12(m) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For Law 14-282, see notes following § 47-405.

SUBCHAPTER V. NEW YORK AVENUE METRO SPECIAL ASSESSMENT DISTRICT.

§ 47-881. DEFINITIONS.

For the purposes of this subchapter, the term:

- (1) "Chief Financial Officer" or "CFO" means the Chief Financial Officer of the District established by § 47-317.01(a).
- (2) "District" means the District of Columbia.
- (3) "General Obligation Bonds" means the District of Columbia general obligation bonds issued, or to be issued, by the District, of which net proceeds in the amount of \$25 million shall be paid to the Washington Metropolitan Area Transit Authority to be used to pay costs of the New York Avenue Metro Project.
- (4) "New York Avenue Metro Project" means the acquisition, construction, and equipping of a new Metrorail station to be located in the vicinity of New York and Florida Avenues, N.E., Washington, D.C.
- (5) "New York Avenue Metrorail Benefit Area" or "MBA" means the special assessment district established under § 47-882.
- (6) "New York Avenue Metrorail Benefit Area Account" means the account established under § 47-884.
- (7) "Special Assessment Annual Collection Amount" means the amount established under § 47-883.
- (8) "Special Assessment Factor" means the Special Collection Amount divided by the aggregate assessed value of real property subject to this subchapter, as determined and adjusted under § 47-883.
- (9) "Special Assessment Total Collection Amount" means the aggregate amount of collections under this subchapter established under § 47-883.
- (10) "Tax lot" means a tax lot as shown on the real property tax records of the District.

(Oct. 26, 2001, D.C. Law 14-44, § 2, 48 DCR 7665.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(b) of New York Avenue Metro Special Assessment Authorization Temporary Act of 2001 (D.C. Law 14-25, October 2, 2001, law notification 48 DCR 9564).

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2 of New York Avenue Metro Special Assessment Authorization Emergency Act of 2001 (D.C. Act 14-64, June 6, 2001, 48 DCR 5714).

For temporary (90 day) addition of section, see § 2 of New York Avenue Metro Special Assessment Authorization Legislative Review Emergency Act of 2001 (D.C. Act 14-115, August 3, 2001, 48 DCR 7652).

Legislative History of Laws

Law 14-44, the "New York Avenue Metro Special Assessment Authorization Act of 2001", was introduced in

Council and assigned Bill No. 14-147, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 26, 2001, and July 10, 2001, respectively. Signed by the Mayor on July 24, 2001, it was assigned Act No. 14-117 and transmitted to both Houses of Congress for its review. D.C. Law 14-44 became effective on October 26, 2001.

§ 47-882. ESTABLISHMENT OF SPECIAL ASSESSMENT DISTRICT.

There is hereby established the New York Avenue Metrorail Benefit Area, which shall comprise those tax lots substantially within 2,500 feet from the entrances of the proposed in-fill rail transit station and which are not within 1,250 feet of the existing Union Station rail transit station, more particularly described as all lots included in the following squares or parcels: 616, 617, 618, 619, 620, 621, 668, 669, 670, 671, 672, 673, 674, 709, 710, 710E, 711, 711E, 712, 713, 714, 747, 747N, 748, 749, 772, 772N, 773, 774, 804, 805, 806, 828, 829, 830, 855, 855N, 856, 886, 887, 3514, 3516, 3518, 3519, 3520, 3521, 3522, 3523, 3524, 3527, 3569, 3570, 3571, 3572, 3573, 3574, 3575, 3576, 3580, 3581, 3582, 3583, 3584, 3585, 3587, 3588, 3589, 3590, 3591, 3592, 3593, 3594, 3598, 3600, 3601, 3602, 3603, 3605, 3606, and 3607, and RES0278 and parcel 117; within parcel 129, lots 9, 10, 27, 28, 30, 32, 34, 43, 45, 51, 57, 70, 77, 89, 90, 95, 96, 102, 103, 104, 106, and 112; within parcel 130, lots 57 and 58, and within parcel 141, lot 69.

(Oct. 26, 2001, D.C. Law 14-44, § 2, 48 DCR 7665.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(b) of New York Avenue Metro Special Assessment Authorization Temporary Act of 2001 (D.C. Law 14-25, October 2, 2001, law notification 48 DCR 9564).

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2 of New York Avenue Metro Special Assessment Authorization Emergency Act of 2001 (D.C. Act 14-64, June 6, 2001, 48 DCR 5714).

For temporary (90 day) addition of section, see § 2 of New York Avenue Metro Special Assessment Authorization Legislative Review Emergency Act of 2001 (D.C. Act 14-115, August 3, 2001, 48 DCR 7652).

Legislative History of Laws

For Law 14-44, see notes following § 47-881.

§ 47-883. LEVY OF SPECIAL ASSESSMENT; PROTEST; TERMINATION OF LEVY.

(a)(1) Beginning with tax year 2002, there is hereby levied a special assessment upon each tax lot of real property located within the MBA which:

- (A) Is shown on the zoning map of the District as being located in a district that is zoned commercial;
- (B) Is not exempt from real property tax under Chapter 8 of this title; and
- (C) At any time after December 31, 2000, included a land area of at least 10,000 square feet.

(2) When a special assessment under this subchapter appears on the real property tax bill, the special assessment shall not be required to be certified for purposes of Chapter 13A of this title.

(b) Within 120 days after [June 6, 2001], the CFO shall determine the total debt service projected to be paid on the initial General Obligation Bonds from their date of issuance through maturity, which amount shall constitute the Special Assessment Total Collection Amount; provided, that the Special Assessment Total Collection Amount shall be subject to adjustment after the initial determination if the CFO determines and certifies that the actual debt service payable on the initial General Obligation Bonds will be less than the amount projected. The Special Assessment Annual Collection Amount shall be 1/30 of the Special Assessment Total Collection Amount.

(c) Within 120 days after [June 6, 2001], the CFO shall determine the tax lots of real property which are subject to the special assessment under subsection (a) of this section, the total assessed value real property tax purposes of each tax lot, and the aggregate total assessed value for real property tax purposes of all tax lots. The valuation shall be determined as of the real property tax valuation date for tax year 2000.

(d) Within 120 days after [June 6, 2001], the CFO shall determine the Special Assessment Factor, which shall be computed by dividing the Special Assessment Annual Collection Amount by the aggregate assessed value determined under subsection (c) of this section; provided, that the CFO may increase the Special Assessment Factor at any time by the amount that the CFO determines to be necessary to ensure

that the special assessments under this section shall be at least equal to the Special Assessment Annual Collection Amount in each year. The special assessment applicable to each tax lot shall be determined by multiplying the Special Assessment Factor by the total assessed value of each tax lot as of [June 6, 2001], or, for any tax lot which becomes subject to the special assessment after [June 6, 2001], the date on which the tax lot becomes subject to the special assessment. Each special assessment shall be made part of the public record.

(e)(1) Within 180 days after [June 6, 2001], the CFO shall give notice of the special assessment to the owner, as shown on the real property tax records of the District, of each tax lot of real property which is subject to the special assessment under this subchapter on [June 6, 2001]. The notice shall state the amount of the proposed special assessment and the procedure for any protest with respect to the special assessment.

(2) If a tax lot becomes subject to this subchapter after [June 6, 2001], the CFO shall give notice of the special assessment to the owner, as shown on the real property tax records of the District, of such tax lot. The notice shall state the amount of the proposed special assessment and the procedure for any protest with respect to the special assessment.

(f) The owner of a tax lot subject to special assessment under this subchapter may protest the amount of a special assessment levied by filing a protest with the Real Property Tax Appeals Commission for the District of Columbia ("Commission"), on a form prescribed by The Real Property Tax Appeals Commission for the District of Columbia, within 30 days after notice of assessment. The protest shall be reviewed by the Real Property Tax Appeals Commission for the District of Columbia in accordance with § 47-825.1. Each decision of the Real Property Tax Appeals Commission for the District of Columbia shall be maintained by the Commission and shall be made available for examination and photocopying at cost to any requestor.

(g) Special assessments levied under this subchapter shall be collected at the same time and in the same manner as real property taxes under this chapter are collected.

(h) An unpaid special assessment shall be subject to the same penalty and interest provisions as a delinquent real property tax under this chapter. A lien for an unpaid special assessment, including penalty and interest, shall attach to the real property in the same manner and with the same priority as a lien for delinquent real property tax under Chapter 13A of this title. The unpaid special assessment shall be collected in accordance with Chapter 13A of the title.

(i) The levy of special assessments shall terminate on the date on which the Special Assessment Total Collection Amount has been received by the District, as certified by the CFO to the Mayor under § 47-884.

(Oct. 26, 2001, D.C. Law 14-44, § 2, 48 DCR 7665; June 12, 2003, D.C. Law 14-310, § 11(b), 50 DCR 1092; Apr. 8, 2011, D.C. Law 18-363, § 3(g)(9), 58 DCR 963; Sept. 26, 2012, D.C. Law 19-171, § 114(l), 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-310, in subpar. (1)(B) of subsec. (a), substituted "Chapter 8" for "Chapter 13A".

D.C. Law 18-363 substituted "Real Property Tax Appeals Commission for the District of Columbia" for "Board of Real Property Assessments and Appeals".

D.C. Law 19-171, in subsec. (f), substituted "Commission" for "Board".

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(b) of New York Avenue Metro Special Assessment Authorization Temporary Act of 2001 (D.C. Law 14-25, October 2, 2001, law notification 48 DCR 9564).

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2 of New York Avenue Metro Special Assessment Authorization Emergency Act of 2001 (D.C. Act 14-64, June 6, 2001, 48 DCR 5714).

For temporary (90 day) addition of section, see § 2 of New York Avenue Metro Special Assessment Authorization Legislative Review Emergency Act of 2001 (D.C. Act 14-115, August 3, 2001, 48 DCR 7652).

Legislative History of Laws

For Law 14-44, see notes following § 47-881.

For Law 14-310, see notes following § 47-365.

For history of Law 18-363, see notes under § 47-412.01.

For history of Law 19-171, see notes under § 47-369.01.

§ 47-884. APPLICATION OF ASSESSMENT.

The CFO shall establish the New York Avenue Metrorail Benefit Area Account within the General Fund for the deposit and application of special assessment revenues from the New York Avenue Metrorail Benefit Area. Monies held, or to be held, in New York Avenue Metrorail Benefit Area Account shall be used to pay the principal of, and interest on, the General Obligation Bonds or any other then outstanding District of Columbia general obligation bonds. When the total aggregate deposits into the New York Avenue Metrorail Benefit Area Account are equal to the Special Assessment Total Collection Amount, the CFO shall so certify to the Mayor.

(Oct. 26, 2001, D.C. Law 14-44, § 2, 48 DCR 7665.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(b) of New York Avenue Metro Special Assessment Authorization Temporary Act of 2001 (D.C. Law 14-25, October 2, 2001, law notification 48 DCR 9564).

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2 of New York Avenue Metro Special Assessment Authorization Emergency Act of 2001 (D.C. Act 14-64, June 6, 2001, 48 DCR 5714).

For temporary (90 day) addition of section, see § 2 of New York Avenue Metro Special Assessment Authorization Legislative Review Emergency Act of 2001 (D.C. Act 14-115, August 3, 2001, 48 DCR 7652).

Legislative History of Laws

For Law 14-44, see notes following § 47-881.

§ 47-885. REGULATIONS.

The CFO may promulgate regulations to carry out the purpose of this subchapter.

(Oct. 26, 2001, D.C. Law 14-44, § 2, 48 DCR 7665.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(b) of New York Avenue Metro Special Assessment Authorization Temporary Act of 2001 (D.C. Law 14-25, October 2, 2001, law notification 48 DCR 9564).

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2 of New York Avenue Metro Special Assessment Authorization Emergency Act of 2001 (D.C. Act 14-64, June 6, 2001, 48 DCR 5714).

For temporary (90 day) addition of section, see § 2 of New York Avenue Metro Special Assessment Authorization Legislative Review Emergency Act of 2001 (D.C. Act 14-115, August 3, 2001, 48 DCR 7652).

Legislative History of Laws

For Law 14-44, see notes following § 47-881.

SUBCHAPTER VI. SOUTHEAST WATER AND SEWER IMPROVEMENT BENEFIT DISTRICT.

§ 47-891. DEFINITIONS.

For the purposes of this subchapter, the term:

(1) "Chief Financial Officer" means the Chief Financial Officer of the District of Columbia established by § 1-204.24a.

(2) "Gross building area" means, with respect to a real property, the product of the land area of the real property multiplied by the maximum floor area ratio allowable under its zoning category as of January 1, 2007 without including transfer development rights or bonus development rights; provided, that in the case of real property formerly owned by the United States of America after January 1, 2007, the term "gross building area" shall mean the foregoing as of the date the real property was first legally zoned under District law.

(3) "Land area" means, with respect to a real property, the ground square footage of the real property.

(4) "Southeast Water and Sewer Improvement Benefit District" means the special assessment district established by § 47-892.

(5)(A) "Southeast Water and Sewer Improvement Project" means the improvements and upgrades to the storm drainage and water and sewer systems scheduled to be performed starting on or about May 1, 2007, and scheduled to be completed on or about February 15, 2008, on the following streets: Potomac Avenue, S.E., from South Capitol Street to First Street, S.E.; First Street, S.E., from Potomac Avenue, S.E., to I Street, S.E.; N Street, S.E., from South Capitol Street to First Street, S.E.; I Street, S.E., from South Capitol Street to First Street, S.E.; and South Capitol Street from N Street to O Street, S.E.

(B) The scheduled starting and completion dates set forth in subparagraph (A) of this paragraph are set forth for descriptive purposes only and shall not limit the costs that may be included in the special assessment total collection amount determined under § 47-893(c) based solely on the fact that the costs were incurred before the scheduled starting date or after the scheduled completion date.

(Jan. 29, 2007, D.C. Law 17-89, § 2(b), 54 DCR 11919.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 17-89, the "Southeast Water and Sewer Improvement Special Assessment Authorization Act of 2007", was introduced in Council and assigned Bill No. 17- 159 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 2, 2007, and November 6, 2007, respectively. Signed by the Mayor on November 27, 2007, it was assigned Act No. 17-207 and transmitted to both Houses of Congress for its review. D.C. Law 17-89 became effective on January 29, 2008.

Miscellaneous Notes

Section 3 of D.C. Law 17-89 provides that Section 2 shall apply as of October 1, 2007.

§ 47-892. ESTABLISHMENT OF SPECIAL ASSESSMENT DISTRICT.

There is established as a special assessment district the Southeast Water and Sewer Improvement Benefit District, which shall be comprised of those real properties served by or otherwise specially benefitting from the Southeast Water and Sewer Improvement Project, more particularly described as all real properties included in the following squares or portions of squares: 0695, 0695W, 0695NW, 0696, 0697N, 0699, 0699N, 0700, 0701, 0707, the portions of 0708 and 0708E east of South Capitol Street (as South Capitol Street existed on June 1, 2007), 0738, 0740, 0743N, 0744S, and 0744SS, and any future subdivisions of these squares and lots.

(Jan. 29, 2007, D.C. Law 17-89, § 2(b), 54 DCR 11919.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 17-89, see notes following § 47-891.

§ 47-893. LEVY OF SPECIAL ASSESSMENT; PROTEST; TERMINATION OF LEVY.

(a) Beginning in tax year 2008, there is levied a special assessment upon each real property located within the Southeast Water and Sewer Improvement Benefit District, except the following:

(1) Real properties owned by the District of Columbia, except an independent instrumentality or authority of the District of Columbia, the United States, or the Washington Metropolitan Area Transit Authority; provided, that if an interest in or use of the land of such real property is subject to taxation under § 47-1005.01 because of a ground lease and the improvement is privately owned, the interest in or use of the land and the improvement shall be subject to the special assessment imposed by this subchapter based on the land area of the interest and the actual gross building area of the improvement (if not subject to District zoning) or the gross building area of the improvement (if subject to District zoning); provided further, that if the real property becomes owned by an entity other than the District of Columbia, the United States, or the Washington Metropolitan Area Transit Authority, the provisions of this paragraph shall not exempt the real property from the special assessment imposed by this subchapter;

(2) Real properties on which, on June 1, 2007, occupied residential were located; provided, that after June 1, 2007, if the real property is redeveloped for nonresidential uses, or if the real property becomes part of a development project that may include a condominium regime, that consists of 5 or

more dwelling units, the provisions of this paragraph shall not exempt the real property or subdivisions thereof from the special assessment imposed by this subchapter;

(3) Real properties on which, on June 1, 2007, an active house of worship with a tax-exempt status was located; provided, that after June 1, 2007, if the real property is later used for a purpose other than as a house of worship, the provisions of this paragraph shall not exempt the real property from the special assessment imposed by this subchapter; or

(4) Real properties that received a certificate of occupancy for a building of over 10,000 square feet between January 1, 2003, and June 1, 2007, or which had a utility plan related to a building permit approved by the District of Columbia Water and Sewer Authority between January 1, 2006, and October 31, 2006.

(b) The special assessment applicable to a real property shall be equal to the sum of:

(1) The storm drainage assessment factor of 0.118 multiplied by the land area of the real property or interest therein; and

(2) The water and sewer assessment factor of 0.0346 multiplied by the gross building area of the real property.

(c)(1) Within 180 days after [January 29, 2008], for tax year 2008, the Chief Financial Officer shall determine each real property that is subject to the special assessment under this subchapter and give notice of the special assessment to the owner, as shown on the real property tax records of the District. The notice shall state the amount of the proposed special assessment and the procedure for appeal set forth in subsection (e) of this section. The Chief Financial Officer shall not recalculate either factor because an additional real property has become subject to the special assessment after the first determination under this paragraph. No further notice shall be required for future tax years.

(2) If a real property becomes subject to the special assessment imposed by this subchapter after [January 29, 2008], the Chief Financial Officer shall give notice of the special assessment to the owner, as shown on the real property tax records of the District, of such real property within 90 days after the Chief Financial Officer determines the real property has become subject to the special assessment. The notice shall state the amount of the proposed special assessment and the procedure for appeal set forth in subsection (e) of this section. The real property shall become liable for the special assessment as of the beginning of the next succeeding tax year from the date on which such real property became subject to the special assessment. No further notice shall be required for future tax years.

(3) The owner of a real property may elect at least once annually and upon the sale of a real property, under procedures established by the Chief Financial Officer, to pay in a lump sum payment equal to the present value, calculated as of the next succeeding June 30th at an annual discount rate of 4.5%, of the total amount of all future annual special assessments to which the Chief Financial Officer determines the real property is subject under this subchapter. If the owner makes such a lump sum payment within 30 days from the date of the special assessment bill from the Chief Financial Officer, the real property shall not be subject to future annual special assessments under this subchapter.

(d) If the Chief Financial Officer learns that a real property subject to the special assessment has been omitted from the special assessment for any previous tax year, the Chief Financial Officer shall provide notice under subsection (e) of this section to the owner for the succeeding, current, and prior tax years, and shall collect the special assessment amount in arrears, including penalty and interest from the date the special assessment should have been paid; provided, that no real property that has escaped the special assessment shall be liable under this section for a period of more than 3 prior tax years. No further notice shall be required for future tax years.

(e) Within 45 days from when first provided notice of a special assessment under this subchapter, the owner of a real property subject to special assessment under this subchapter may petition for administrative review, and appeal from a final determination made upon administrative review, of the amount of a special assessment, or the imposition of the special assessment, on the real property, or interest therein in the same manner and to the same extent as if the notice were a proposed notice of assessed value being reviewed under 47-825.01a(d).

(f) Beginning in tax year 2008, special assessments under this subchapter shall be levied annually and shall be due on June 30 of the tax year. The owner shall have 30 days to pay the special assessment bill before the bill is due.

(g)(1) Except as provided in paragraph (2) of this subsection, an unpaid special assessment shall be subject to the same penalty and interest provisions as a delinquent real property tax under this chapter. A lien for an unpaid special assessment, including penalty and interest, shall attach to the real property in the same manner as, and with a priority immediately junior to, a lien for delinquent real property tax under Chapter 13A [of this title]. The unpaid special assessment shall be collected in the same manner and under the same conditions and subject to the same penalty as for unpaid real property taxes.

(2) If an interest in, or use of the land of, a real property is subject to the special assessment because it is subject to taxation under § 47-1005.01, an unpaid special assessment on such interest or use shall

be subject to the same penalty and interest provisions as a delinquent tax imposed under § 47-1005.01, and the unpaid special assessment shall be collected in the same manner and under the same conditions and subject to the same penalty as for an unpaid tax imposed under § 47-1005.01.

(h) The levy of special assessments under this subchapter shall terminate on the date on which the special assessment total collection amount has been received by the District, as certified by the Chief Financial Officer.

(i) A special assessment imposed under this subchapter shall not be required to be certified for the purposes of Chapter 13A of this title.

(j) Each special assessment shall be made part of the public record.

(k) The total collection amount from the Southeast Water and Sewer Improvement Benefit District shall not exceed the amount required to pay the debt service on a total amount of \$12.45 million of borrowing authority, which shall represent the special assessment total collection amount of the properties subject to the assessment under this subchapter.

(Jan. 29, 2007, D.C. Law 17-89, § 2(b), 54 DCR 11919; July 13, 2012, D.C. Law 19-155, § 2(e), 59 DCR 5590.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 19-155 rewrote subsec. (e), which formerly read:

"(e) The owner of a real property subject to special assessment under this subchapter, when first provided notice of a special assessment under this subchapter, may petition for administrative review, and appeal from a final determination made upon administrative review, of the amount of a special assessment, or the imposition of the special assessment, on the real property or interest therein in the same manner and to the same extent as set forth in § 47-825.01(f-1) as if the owner were a new property owner; provided, that for purposes of the new owner appeal, the date of transfer shall be deemed to be the date of the notice and the tax year shall be deemed to be the last tax year included in the notice; provided further, that notwithstanding the foregoing, the notice under subsection (c)(1) of this section shall be mailed on or before March 1, 2008 and the owner may petition for an administrative review on or before April 1, 2008 and appeal therefrom to the same extent and under the same conditions as a real property owner may appeal his tax year 2009 real property tax assessment."

Legislative History of Laws

For Law 17-89, see notes following § 47-891.

For history of Law 19-155, see notes under § 47-825.01a.

§ 47-894. APPLICATION OF ASSESSMENT.

The Chief Financial Officer shall establish the Southeast Water and Sewer Improvement Benefit District Account within the General Fund of the District of Columbia for the deposit and application of special assessment revenues collected under this subchapter. Subject to lien priority, funds in the Southeast Water and Sewer Improvement Benefit District Account shall be used to pay the principal of, interest on, or other repayment amounts related to the general obligation bonds, notes, other obligations, expenditures, or outlays used to finance or pay for the Southwest Water and Sewer Improvement Project or any other then outstanding District of Columbia general obligation bonds, notes, or other obligations. After the termination of the special assessment under § 47-893(h), any unexpended funds in the Southeast Water and Sewer Improvement Benefit District Account shall be transferred to the Economic Development Special Account or its successor or, if the Economic Development Special Account or a successor to the Economic Development Special Account no longer exists, to the General Fund of the District of Columbia.

(Jan. 29, 2007, D.C. Law 17-89, § 2(b), 54 DCR 11919.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 17-89, see notes following § 47-891.

SUBCHAPTER VII. SOUTHWEST WATERFRONT SPECIAL ASSESSMENT DISTRICT.

§ 47-895.01. DEFINITIONS.

For the purposes of this subchapter, the term:

- (1) "Adjusted Maximum Special Assessment" means the Special Assessment determined in accordance with § 47-895.03.
- (2) "Administrator" means the designee of the Chief Financial Officer for purposes of estimating the annual Special Assessment Requirement and the Special Assessment to be levied each fiscal year and for providing other services as required with respect to the administration of the Special Assessment.
- (3) "Bonds" means the bonds, notes, or other obligations issued by the District pursuant to [D.C. Law 17-252].
- (4) "Chief Financial Officer" means the Chief Financial Officer of the District of Columbia established by § 1-204.24a(a).
- (5) "Debt Service" means the principal, interest and premium, if any, on the bonds.
- (6) "Equivalent Unit" means the product resulting from the equivalent unit factor for each type of property and its application method to be used by the Chief Financial Officer in calculating the Maximum Special Assessment for each lot as follows:

Property Type Method	Equivalent Unit	Application
Factor		
Commercial Retail sq. ft.	1.00	Per 1,000
Commercial Restaurants sq. ft.	1.00	Per 1,000
Hotel room	0.29	Per
Commercial Office sq. ft.	0.25	Per 1,000
Rental Apartments sq. ft.	0.06	Per 1,000
For sale condos (Market rate designation) unit	0.09	Per
For sale condos (Affordable designation) unit	0.02	Per

- (7) "Gross building area" or "GBA" means, with respect to a lot, the product of the land area of the lot multiplied by the maximum floor area ratio ("FAR") allowable under its zoning category, including additional FAR allowable as a matter of right if the additional FAR is dedicated to a particular use, such as an additional residential floor, as of the date of the 1st issuance of bonds, without including transfer development rights or bonus development rights .
- (8) "Indenture of Trust" means the indenture relating to the bonds, as modified, amended, or supplemented from time to time.
- (9) "Land area" means, with respect to a lot, the ground square footage of the lot.
- (10) "Lot" means a tax lot, record lot, or other division of real property designated for assessment and taxation purposes in the Southwest Waterfront Improvement Benefit District. The term "lot" shall include a possessory interest as described in § 47-1005.01.
- (11) "Master Developer" means the development entity to which the District transfers the leasehold interest in the Southwest Waterfront Improvement Benefit District and which is responsible for the planned development of the entire Southwest Waterfront Improvement Benefit District, including the project.
- (12) "Maximum Special Assessment" means the maximum special assessment determined in accordance with § 47-895.03.
- (13) "Owner" shall have the same meaning as provided in § 47-802(5) and shall include the holder of a possessory interest as described in § 47- 1005.01.
- (14) "PILOT Revenues" means the amount of the Southwest Waterfront PILOT Increment, as defined in [§ 2-1217.131(22)], paid or to be paid into the Southwest Waterfront Fund each fiscal year.
- (15) "Project" means the publicly owned infrastructure located within the Southwest Waterfront PILOT/TIF Area, including streets, parking facilities, sidewalks, walkways, streetscapes, parks, bulkheads, piers, curbs, gutters, and gas, electric, and water utility lines, and the acquisition,

equipping, relocation, construction, and redevelopment of certain public facilities, including parks.

(16) "Proportionately" means that the ratio of the Special Assessment to be collected as a percentage of the Adjusted Maximum Special Assessment is equal for each lot (excluding those lots for which the Adjusted Maximum Special Assessment is zero).

(17) "Special Assessment" means the Special Assessment levied by the District each fiscal year to fund the Special Assessment Requirement.

(18) "Special Assessment Credit" shall be the amount provided in § 47- 895.03; provided, that the term "Special Assessment Credit" means, with respect to a lot, the TIF Revenues and the PILOT Revenues related to the lot and included in calculating the Special Assessment Requirement.

(19) "Special Assessment Requirement" shall have the same meaning as provided in § 47-895.03.

(20) "Southwest Waterfront Improvement Benefit District" means the special assessment district established by § 47-895.02.

(21) "Southwest Waterfront Fund" means the fund established by [§ 2- 1217.133].

(22) "SWW Development" means an area of 50,400 square feet located on a portion of Lots 839, 831, and 84 in Square 473, and such other area of land that is contiguous to Lots 839, 831, and 84, Square 473, and within the boundaries of the Southwest Waterfront Improvement Benefit District, which shall be designated as the SWW Development in an instrument from the District conveying a ground lease of, or other possessory interest in, such area to the Master Developer or to the assignee or transferee of the Master Developer with the consent of the District.

(23) "TIF Revenues" means the amount of the Available Sales Tax Revenues, as defined in [§ 2- 1217.131(3)], paid or to be paid into the Southwest Waterfront Fund each fiscal year by the District pursuant to the requirements of the Southwest Waterfront Bond Financing Act of 2008 [D.C. Law 17- 252].

(Oct. 22, 2008, D.C. Law 17-252, § 301(b), 55 DCR 9251.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 17-252, the "Southwest Waterfront Bond Financing Act of 2008", was introduced in Council and assigned Bill No. 17-591 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 1, 2008, and July 15, 2008, respectively. Signed by the Mayor on August 4, 2008, it was assigned Act No. 17-499 and transmitted to both Houses of Congress for its review. D.C. Law 17-252 became effective on October 22, 2008.

§ 47-895.02. ESTABLISHMENT OF SPECIAL ASSESSMENT DISTRICT.

(a) There is established as a special assessment district the Southwest Waterfront Improvement Benefit District, which shall be comprised of the following geographic area:

(1) Approximately 23 acres of land area between the southern curb line of Maine Avenue, S.W., and the bulkhead paralleling the Washington Channel from the western edge of the Fish Market to the western curb of 6th Street, S.W., to the eastern edge of Lot 843, Square 473, the eastern edge of Lots 883, 884, and 885, Square 503, to the eastern edge of parcel 255/15, to the western edge of the P Street, S.W., right-of-way; and

(2) The riparian area and piers associated with the land described in paragraph (1) of this subsection, which includes: (A) The Fish Market; (B) The Capital Yacht Club; (C) The Gangplank Marina; and (D) Piers 4 and 5; provided, that the Southwest Waterfront Improvement Benefit District shall not include the SWW Development; provided further, that Lots 820, 842, and 844, Square 473 shall not be included in the Southwest Waterfront Improvement Benefit District unless the Master Developer acquires the ground lessee's interest in those lots.

(b) The owners of lots within the Southwest Waterfront Improvement Benefit District shall derive a special benefit from the improvements financed by the bonds and the amount of this benefit is equal to or greater than the Maximum Special Assessment levied on the lots subject to the Special Assessment.

(c) Beginning with the 1st year Special Assessments, Special Assessments on all lots on which Special Assessments have been levied shall be collected pursuant to § 47-895.02 or may be collected only from the lots within a specific phase of the project to be improved or that has been improved, as determined by the Chief Financial Officer at the time of the issuance of any bonds.

(Oct. 22, 2008, D.C. Law 17-252, § 301(b), 55 DCR 9251.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

§ 47-895.03. LEVY OF SPECIAL ASSESSMENT.

(a) The Special Assessment levied under this section shall be collected in the Southwest Waterfront Improvement Benefit District each fiscal year beginning with the 1st fiscal year after the issuance of the bonds and continuing until the year specified in § 47-895.06 in an amount determined as provided for in this section. A memorandum of the Special Assessment shall be recorded in the land records of the District.

(b) There is levied for each fiscal year a Special Assessment upon all real property in the Southwest Waterfront Improvement Benefit District in an amount equal to the Maximum Special Assessment. The Special Assessment shall be an amount equal to the Special Assessment Requirement. The Special Assessment Requirement for any fiscal year shall be estimated by the administrator and determined by the Chief Financial Officer and shall be an amount equal to:

(1) The amount required in such fiscal year to pay:

- (A) Debt Service and other periodic costs, including deposits to sinking funds, on the bonds;
- (B) Any amount required to replenish any reserve fund established in association with the bonds;
- (C) Any amount equal to the estimated delinquencies expected in payment of the Special Assessment not otherwise taken into account; and
- (D) The costs of remarketing, credit enhancement, bond insurance, and liquidity facility fees, including fees for instruments that serve as the basis of a reserve fund related to any indebtedness in lieu of cash; less

(2) The Special Assessment Credit equal to the sum of:

- (A) TIF Revenues and PILOT Revenues available to apply to the Special Assessment Requirement for that fiscal year;
- (B) Any credits available pursuant to the Indenture of Trust, such as capitalized interest, reserves, and investment earnings on any account balances; and
- (C) Any other revenues available to apply to the Special Assessment Requirement.

(c) Commencing with the fiscal year in which bonds are first issued and for each following fiscal year, the District shall determine the Special Assessment Requirement, if any, as provided in subsection (b) of this section for the fiscal year and shall collect the Special Assessment proportionately from each lot in arrears in an amount up to the Adjusted Maximum Special Assessment from each lot such that the total of the Special Assessment to be collected shall equal the Special Assessment Requirement. The administrator shall provide an estimate to the Chief Financial Officer each fiscal year of the Special Assessment to be collected from each lot in conformance with the provisions of this section.

(d) The Maximum Special Assessment shall be established by the Chief Financial Officer at the time the bonds are issued to reflect the rate of interest on the bonds, and the amount of the bonds issued, in an amount that provides for adequate Special Assessment revenue to pay Debt Service and any other expected amounts of the Special Assessment Requirement as provided in the Indenture of Trust. The Maximum Special Assessment for each lot shall be the Maximum Special Assessment divided by the Equivalent Units of all lots subject to Special Assessment multiplied by the Equivalent Unit of each lot, which may be calculated separately for each phase and the bonds issued with respect to each phase. The Adjusted Maximum Special Assessment for the lot shall be equal to the Maximum Special Assessment for the lot less the Special Assessment Credit for the lot. The Special Assessment Credit applied to all lots shall not exceed the TIF Revenues and the PILOT Revenues taken into account in determining the Special Assessment Requirement.

(e) The Special Assessment to be collected from any lot may be increased as a result of a default in the payment of the Special Assessment levied on any other lot only in accordance with the provisions of this section. The Special Assessment to be collected from any lot shall not be increased above the Adjusted Maximum Special Assessment as a result of a default in the payment of the Special Assessment levied on any other lot. If the Special Assessment to be collected from any lot is less than the Adjusted Maximum Special Assessment for such lot, the Special Assessment may be increased up to the Adjusted Maximum Special Assessment as a result of the default in the payment of the Special Assessment levied on any other lot.

(f) The Special Assessment shall be an assessment for purposes of §§ 47-832 through 47-835 relating to subdivision of lots, parcels, or tracts.

(Oct. 22, 2008, D.C. Law 17-252, § 301(b), 55 DCR 9251.)

§ 47-895.04. NOTICES AND PROTESTS.

(a) The Master Developer shall consent to the levy of the Special Assessment on the lots, following which consent all actions by any owner of a lot to challenge the levy of the Special Assessment, except as provided in subsection (b) of this section, shall be forever barred. The Master Developer and any subsequent owner of a lot shall provide notice to the buyer of the lot of the levy of the Special Assessment and any contract for the sale of the lot may be voided without penalty by the buyer prior to purchase of the lot if the buyer does not receive notice of the Special Assessment from the Master Developer or the subsequent owner.

(b) The owner of a lot subject to Special Assessment under this subchapter may contest the amount of the Special Assessment, but not the authority to levy the Special Assessment, by filing a written notice of appeal of the amount with the Chief Financial Officer not later than 180 days after the due date of the payment of the Special Assessment. The Chief Financial Officer, or the administrator if designated by the Chief Financial Officer to hear the appeal, shall promptly review the appeal and, if necessary, meet with the owner of the lot, consider written and oral evidence regarding the amount of the Special Assessment, and decide the appeal. If the result of the appeal requires the Special Assessment to be modified or changed in favor of the owner of the lot, a cash refund shall not be made (except in the last year of the levy), but an adjustment shall be made to the next Special Assessment to be collected from that lot. No interest on the adjustment shall be due to the owner of the lot. A decision of the administrator may be appealed to the Chief Financial Officer. This procedure shall be exclusive and its exhaustion by any owner of a lot shall be a condition precedent to any other appeal or legal action by the owner.

(c) If the Chief Financial Officer learns that a lot subject to the Special Assessment has been omitted from the Special Assessment for any previous tax year or tax years, the Chief Financial Officer shall provide notice to the owner and shall collect the Special Assessment amount in arrears, including penalty and interest, from the date the Special Assessment should have been paid; provided, that no lot that has not been billed for the Special Assessment shall be liable under this section for a period of more than 3 prior tax years.

(d) Special Assessments shall be collected each year for the preceding fiscal year in the same manner and at the same time as real property taxes are collected.

(e)(1) Except as provided in paragraph (2) of this subsection, an unpaid Special Assessment shall be subject to the same penalty and interest provisions as a delinquent real property tax under Chapter 8 of this title. A lien for an unpaid Special Assessment, including penalty and interest, shall attach to the real property in the same manner as, and with a priority immediately junior to, a lien for delinquent real property tax under Chapter 13A of this title and senior to all other liens. Property sold at a tax sale for the failure to pay real property taxes shall remain subject to the obligation to pay Special Assessments in subsequent years as provided in this subchapter. The unpaid Special Assessment shall be collected in the same manner and under the same conditions and subject to the same penalty as for unpaid real property taxes. A Special Assessment shall not be required to be certified for the purposes of Chapter 13A of this title.

(2) If an interest or use on a lot is subject to the Special Assessment because it would be subject to taxation under § 47-1005.01 but for the exemption provided by § 47-4615(b), an unpaid Special Assessment on such an interest or use shall be subject to the same penalty and interest provisions as a delinquent possessory interest tax imposed under § 47-1005.01, and the unpaid Special Assessment shall be collected in the same manner and under the same conditions and subject to the same penalty as for an unpaid tax imposed under § 47-1005.01.

(3) The Special Assessment shall be deemed a tax within the meaning of 11 U.S.C. §§ 502(b), 505, and 507(a)(8)(B).

(Oct. 22, 2008, D.C. Law 17-252, § 301(b), 55 DCR 9251.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 17-252, see notes following § 47-895.01.

§ 47-895.05. TERMINATION OF SPECIAL ASSESSMENT.

The Special Assessment shall terminate on the earlier of:

(1) September 30, 2044; or

(2) At the end of the fiscal year when all the bonds are paid for and are no longer outstanding pursuant to their terms; provided, that any delinquent Special Assessments and related penalties and interest shall remain due until fully paid.

(Oct. 22, 2008, D.C. Law 17-252, § 301(b), 55 DCR 9251.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 17-252, see notes following § 47-895.01.

§ 47-895.06. APPLICATION OF SPECIAL ASSESSMENT.

The Chief Financial Officer shall deposit the special assessment revenues collected under this subchapter in the Southwest Waterfront Fund.

(Oct. 22, 2008, D.C. Law 17-252, § 301(b), 55 DCR 9251.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

Section 301(b) of D.C. Law 18-156 added sections to read as follows:

"Subchapter IX. Special Energy Assessment.

"§ 47-895.31. Definitions.

"For the purposes of this subchapter, the term:

"(1) 'Bonds' means the bonds, notes, or other obligations issued by the District pursuant to the Energy Efficiency Financing Act.

"(2) 'Chief Financial Officer' means the Chief Financial Officer of the District of Columbia.

"(3) 'Debt Service' means the principal and interest on the energy efficiency loan.

"(4) 'Energy Efficiency Financing Act' means the Energy Efficiency Financing Temporary Act of 2010, passed on 2nd reading on March 2, 2010 (Enrolled version of Bill 18-666).

"(5) 'Energy efficiency loan' means an energy efficiency loan to a property owner under the Energy Efficiency Financing Act.

"(6) 'Indenture of Trust' means the indenture relating to the bonds, as modified, amended, or supplemented from time to time.

"(7) 'Lot' means real property as defined in § 47-802(1).

"(8) 'Tax year' has the same meaning as provided in § 47-802(7).

"(9) 'Special Assessment' means the special assessment levied by the District each fiscal year to fund the amount necessary to pay the Debt Service on the energy efficiency loan.

"(10) 'Special Energy Assessment Fund' means the nonlapsing fund created by section 102 of the Energy Efficiency Financing Act.

"§ 47-895.32. Establishment of special assessment district.

"(a) There is established within the District a special assessment district to consist of those lots the property owners of which have entered into a voluntary agreement to pay the Special Assessment. A property owner shall not be obligated to pay the Special Assessment unless the property owner has consented to the Special Assessment by entering into an energy efficiency loan, or other, agreement with the District.

"(b) The property owners of lots will derive a special benefit from the savings produced by the energy efficiency improvements financed by the energy efficiency loans and the amount of this benefit is equal to or greater than the Special Assessment levied on the lots. This benefit shall include any acknowledged value set forth in the energy efficiency loan, or other, agreement.

"§ 47-395.33. Levy of Special Assessment.

"(a) A Special Assessment is levied and shall be collected with respect to each lot owned by a property owner who has entered into an energy efficiency loan, or other, agreement with the District pursuant to which the District has made an energy efficiency loan to the property owner. The Special Assessment shall begin at the commencement of the half tax year immediately following the date on which the energy efficiency loan, or other, agreement is entered into and continuing until the end of the half tax year in which the energy efficiency loan is fully repaid pursuant to the energy efficiency loan, or other, agreement. At the time the energy efficiency loan, or other, agreement is executed, a memorandum of the Special Assessment shall be recorded in the land records of the District. The memoranda of the Special Assessment shall be exempt from the recordation tax levied pursuant to § 42-1103 and the transfer tax levied pursuant to § 47-903.

"(b) The annual amount of the Special Assessment on each lot shall be an amount equal to the annual principal, interest, and administrative costs on the energy efficiency loan applicable to that lot as described in section 202 of the Energy Efficiency Financing Act. The Special Assessment to be collected from any lot shall

not be increased as a result of a default in the payment of the Special Assessment levied on any other lot.

"(c) If a property owner agrees to a Special Assessment to reduce energy costs and increases rents to tenants in that property to pay the costs of the Special Assessment, the property owner shall pass through the energy savings to the tenants so charged.

"§ 47-394.34. Notices; collection; penalties.

"(a) The energy efficiency loan, or other, agreement shall require the property owner to consent to the levy of the Special Assessment on the lot, following which consent, all actions by any owner of the lot to challenge the levy of the Special Assessment shall be forever barred. The property owner who enters into an energy efficiency loan, or other, agreement and each subsequent owner of the lot shall provide notice to the buyer of the lot of the levy of the Special Assessment and any contract for the sale of any such lot may be voided without penalty by the buyer prior to purchase of the lot if the buyer does not receive notice of the Special Assessment from the seller of the lot; provided, that the notice shall not apply to lots sold under Chapter 13A.

"(b) Special Assessments shall be collected in the same manner and at the same time as real property taxes are collected; provided, that the Special Assessments may be collected at a different time and in a different manner as determined by the Chief Financial Officer.

"(c)(1) Except as provided in paragraph (2) of this subsection, an unpaid Special Assessment shall be subject to the same penalty and interest provisions as a delinquent real property tax under this chapter. A lien for an unpaid Special Assessment, including penalty and interest, shall attach to the real property in the same manner as, and with a priority immediately junior to, a lien for delinquent real property tax under Chapter 13A and senior to all other liens. Real property sold at a tax sale for the failure to pay real property taxes shall remain subject to the obligation to pay Special Assessments in subsequent years as provided in this subchapter. The unpaid Special Assessment shall be collected in the same manner and under the same conditions and subject to the same penalties as for unpaid real property taxes.

"(2) If an interest in or use of a lot is subject to the Special Assessment because it is subject to taxation under § 47-1005.01, an unpaid Special Assessment on such an interest or use shall be subject to the same penalty and interest provisions as a delinquent tax imposed under § 47-1005.01, and the unpaid Special Assessment shall be collected in the same manner and under the same conditions and subject to the same penalty as for an unpaid tax imposed under § 47-1005.01.

"§ 47-395.35. Termination of Special Assessment.

"(a) The levy of Special Assessments under this subchapter shall terminate on the day after all the bonds secured by that Special Assessment and issued pursuant to the authority granted in Title I of the Energy Efficiency Financing Act are paid for and are no longer outstanding pursuant to their terms. Notwithstanding the preceding sentence any delinquent Special Assessments and related penalties and interest shall remain due as provided herein until fully paid.

"(b) If a property owner elects to pay in full, prior to maturity, all principal and outstanding interest on the energy efficiency loan, or other agreement, the repayment amount shall be deposited into the applicable Special Energy Assessment Bond Debt Service Account of the Special Energy Assessment Fund.

"§ 47-395.36. Application of assessment.

"The Chief Financial Officer shall deposit the Special Assessment revenues collected under this subchapter in the Special Energy Assessment Fund."

Section 402(b) of D.C. Law 18-156 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 301(b) of Energy Efficiency Emergency Act of 2009 (D.C. Act 18-324, March 1, 2010, 57 DCR 1851).

Legislative History of Laws

For Law 17-252, see notes following § 47-895.01.

SUBCHAPTER VIII. WATERFRONT PARK SPECIAL ASSESSMENT DISTRICT.

§ 47-895.21. DEFINITIONS.

For the purposes of this subchapter, the term:

(1) "Certificate of occupancy" means:

(A) A permanent certificate of occupancy; or

(B) A temporary certificate of occupancy which allows for the full operation of the intended

residential or hotel purposes of the building for which the certificate of occupancy is issued.

(2) "Contribution period" means the period commencing on July 1, 2012, and ending on June 30, 2017.

(3) "Hotel" means a building which consists primarily of hotel rooms and related facilities and amenities.

(4)(A) "Income-producing property" means a building or portions of a building or other improvement that is open for business and is operated as a store, shop, restaurant, office space, or rental apartment.

(B) The term "income-producing property" shall not include:

(i) Common areas or public space, including building lobbies and plazas, in or appurtenant to a building or improvement which contains a use set forth in subparagraph (A) of this paragraph;

(ii) A residential condominium;

(iii) Cultural improvements or facilities; or

(iv) A hotel.

(5) "Owner" means an owner of real property or a lessee or user of real property subject to taxation under § 47-1005.01.

(6) "Project Developer" means Forest City SEFC, LLC, a District of Columbia limited liability company, its successors, or assigns.

(7) "Required occupancy" means at least 60% occupancy, calculated on a gross square foot basis.

(8) "Residential condominium" means a for-sale residential condominium; provided, that the term "residential condominium" shall not include any common or public space in or appurtenant to the for-sale residential condominium project of which the residential condominium is a part.

(9) "Substantial completion" means, with respect to a residential condominium, that:

(A) The inspecting architect for the residential condominium has certified in writing to the owner of, or lender for, the residential condominium that the residential condominium is substantially complete except for punch list items; and

(B) The Department of Consumer and Regulatory Affairs (or a successor agency) has issued a certificate of occupancy for the residential condominium.

(10) "Waterfront Park Benefit District" means the special assessment district established by § 47-895.22.

(Mar. 3, 2010, D.C. Law 18-105, § 7(b), 57 DCR 11.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 18-105, the "Waterfront Park at the Yards Act of 2009", was introduced in Council and assigned Bill No. 18-299, which was referred to the Committee on Finance and Revenue. The bill was adopted on first and second readings on November 3, 2009, and December 1, 2009, respectively. Signed by the Mayor on December 18, 2009, it was assigned Act No. 18-243 and transmitted to both Houses of Congress for its review. D.C. Law 18-105 became effective on March 3, 2010.

§ 47-895.22. ESTABLISHMENT OF SPECIAL ASSESSMENT DISTRICT.

(a) There is established as a special assessment district the Waterfront Park Benefit District, which shall be comprised of the geographic area bounded by Isaac Hull Avenue, S.E., on the east, 1st Street, S.E., on the west, M Street, S.E., on the north, and the Anacostia River on the south, excluding the following:

(1) The DOT PILOT Area, as such area is defined in section 2(7) of the Southeast Federal Center Payment in Lieu of Taxes Revision Emergency Approval Resolution of 2007, effective July 10, 2007 (Res. 17-302; 54 DCR 7639).

(2) The pumping station of the District of Columbia Water and Sewer Authority that is located east of 1st Street, S.E., at the eastern terminus of N Place, S.E.;

(3) The real property on which the building west of Isaac Hull Avenue, S.E., and south of Tingey Street, S.E., that is under the control and jurisdiction of the Department of the Navy is located; and

(4) The Waterfront Park.

(b) The Council finds that owners of lots within the Waterfront Park Benefit District will derive a special benefit from the operation of the Waterfront Park.

(Mar. 3, 2010, D.C. Law 18-105, § 7(b), 57 DCR 11.)

For Law 18-105, see notes following § 47-895.21.

§ 47-895.23. LEVY OF SPECIAL ASSESSMENT; PROTEST; TERMINATION OF LEVY.

(a) There is levied during the contribution period a special assessment on each owner of real property in the Waterfront Park Benefit District in an annual amount equal to \$.125 per gross square foot of:

- (1) Each income-producing property in the Waterfront Park Benefit District that has achieved required occupancy;
- (2) Each residential condominium in the Waterfront Park Benefit District that has achieved substantial completion; and
- (3) Each hotel in the Waterfront Park Benefit District that has received a certificate of occupancy.

(b) If an income-producing property has not reached required occupancy on or before the 1st day of the contribution period, the amount of the special assessment imposed on that income-producing property for the contribution period shall be prorated on a daily basis, so that the special assessment shall be paid only for the portion of the contribution period which elapses after the income-producing property initially reached required occupancy.

(c) If a residential condominium has not reached substantial completion on or before the 1st day of the contribution period, the amount of the special assessment imposed on the residential condominium shall be prorated on a daily basis, so that the special assessment shall be paid only for that portion of the contribution period which elapses after the residential condominium initially reached substantial completion.

(d) If a hotel has not received its certificate of occupancy on or before the 1st day of the contribution period, the amount of the special assessment imposed on the hotel shall be prorated on a daily basis, so that the assessment shall be paid only for the portion of the contribution period which elapses after the hotel initially received its certificate of occupancy.

(e) A consent to the levy of the special assessment filed by an owner, including the Project Developer, with the Recorder of Deeds shall bar all future actions by the owner and all future owners of the real property for which the consent was filed to challenge the levy of the special assessment, except as provided in subsection (g) of this section.

(f) The Project Developer and any subsequent owner of real property within the Waterfront Park Special Assessment shall provide notice to any buyer of real property in the Waterfront Park Benefit District of the levy of the special assessment, the filing of any consent to the levy, and the effect of the filing of the consent as described in subsection (e) of this section.

(g) The owner of real property subject to a special assessment under this subchapter may contest the amount of the special assessment (but not the authority to levy the special assessment) imposed on the real property by filing a written notice of appeal with the Chief Financial Officer not later than 60 days after the due date of the payment of the special assessment. The Chief Financial Officer shall promptly review the appeal and, if necessary, meet with the owner of the real property, consider written and oral evidence regarding the amount of the special assessment, and decide the appeal. If the result of the appeal requires the special assessment to be adjusted in favor of the owner of the real property, a cash refund shall not be made (except in the last year of the contribution period), but an adjustment shall be made to the next special assessment to be collected from that real property. No interest on the adjustment shall be due to the owner of the real property. This procedure shall be exclusive and its exhaustion by an owner shall be a condition precedent to any other appeal or legal action by the owner.

(h) If the Chief Financial Officer learns that real property subject to the special assessment has been omitted from the special assessment for any previous year of the contribution period, the Chief Financial Officer shall provide notice to the owner and shall collect the special assessment amount in arrears, including interest from the date the special assessment should have been paid; provided, that no real property that has escaped the special assessment shall be liable under this section for a period of more than 3 prior years of the contribution period.

(i) Special assessments under this subchapter shall be levied annually and shall be due on June 1. The Chief Financial Officer shall provide each owner of real property within the Waterfront Park Benefit District with an annual notice of the amount of the special assessment that is due. The owner shall have 30 days to pay the special assessment bill before the bill is due.

(j)(1) Except as provided in paragraph (2) of this subsection, an unpaid special assessment shall be subject to the same penalty and interest provisions as a delinquent real property tax under this chapter. A

lien for an unpaid special assessment, including penalty and interest, shall attach to the real property in the same manner as, and with a priority immediately junior to, a lien for delinquent real property tax under Chapter 13A of this title. The unpaid special assessment shall be collected in the same manner, under the same conditions, and subject to the same penalty as unpaid real property taxes.

(2) If an interest or use on real property is subject to the special assessment because it is subject to taxation under § 47-1005.01, an unpaid special assessment on such an interest or use shall be subject to the same penalty and interest provisions as a delinquent tax imposed under § 47-1005.01 and the unpaid special assessment shall be collected in the same manner, under the same conditions, and subject to the same penalty as an unpaid tax imposed under § 47-1005.01.

(k) A special assessment imposed under this subchapter shall not be required to be certified for the purposes of Chapter 13A of this title.

(l) Each special assessment shall be made part of the public record.

(Mar. 3, 2010, D.C. Law 18-105, § 7(b), 57 DCR 11.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 18-105, see notes following § 47-895.21.

§ 47-895.24. APPLICATION OF ASSESSMENT.

The Chief Financial Officer shall deposit the special assessment revenues collected under this subchapter in the Waterfront Park Maintenance Fund established by § 10-1803.

(Mar. 3, 2010, D.C. Law 18-105, § 7(b), 57 DCR 11.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 18-105, see notes following § 47-895.21.

SUBCHAPTER IX. SPECIAL ENERGY ASSESSMENT.

§ 47-895.31. DEFINITIONS.

For the purposes of this subchapter, the term:

(1) "Bonds" means the bonds, notes, or other obligations issued by the District pursuant to the Energy Efficiency Financing Act.

(2) "Chief Financial Officer" means the Chief Financial Officer of the District of Columbia.

(3) "Debt Service" means the principal and interest on the Energy Efficiency Loan.

(4) "Energy Efficiency Financing Act" means the Energy Efficiency Financing Act of 2010 [Chapter 17R of Title 8].

(5) "Energy Efficiency Loan" means an energy efficiency loan to a property owner under the Energy Efficiency Financing Act.

(6) "Energy Efficiency Loan Agreement" means a loan, or other agreement, entered into pursuant to [§ 8-1778.43(a)], to make the Energy Efficiency Loan.

(7) "Indenture of Trust" means the indenture relating to the bonds, as modified, amended, or supplemented from time to time.

(8) "Lot" means real property as defined in § 47-802(1).

(9) "Tax year" has the same meaning as provided in § 47-802(7).

(10) "Special Assessment" means the special assessment levied by the District each fiscal year to fund the amount necessary to pay the debt service on the Energy Efficiency Loan.

(11) "Special Energy Assessment Fund" means the nonlapsing fund established by [§ 8-1778.21].

(May 27, 2010, D.C. Law 18-183, § 401(b), 57 DCR 3406.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 18-183, the "Energy Efficiency Financing Act of 2010", was introduced in Council and assigned Bill No.

18-580, which was referred to the Committee on Finance and Revenue and the Committee on Government Operations and the Environment. The bill was adopted on first and second readings on March 2, 2010, and March 16, 2010, respectively. Signed by the Mayor on April 7, 2010, it was assigned Act No. 18-382 and transmitted to both Houses of Congress for its review. D.C. Law 18-183 became effective on May 27, 2010.

§ 47-895.32. LEVY OF SPECIAL ASSESSMENT.

(a) A Special Assessment is levied and shall be collected with respect to each lot for which an Energy Efficiency Loan Agreement has been entered into by a property owner. The Special Assessment shall begin at the commencement of the half tax year immediately following the date on which the Energy Efficiency Loan Agreement is entered into and continue until the end of the half tax year in which the Energy Efficiency Loan is fully repaid pursuant to the Energy Efficiency Loan Agreement. At the time the Energy Efficiency Loan Agreement is executed, a memorandum of the Special Assessment shall be recorded in the land records of the District. The memoranda of the Special Assessment shall be exempt from the recordation tax levied pursuant to § 42-1103 and the transfer tax levied pursuant to § 47-903.

(b) The annual amount of the Special Assessment on each lot shall be an amount equal to the annual principal, interest, and administrative costs on the Energy Efficiency Loan applicable to that lot as described in [§ 8-1778.41]. The Special Assessment to be collected from any lot shall not be increased as a result of a default in the payment of the Special Assessment levied on any other lot. The Special Assessment shall not be increased by any means other than those prescribed in the Energy Efficiency Loan Agreement.

(c) If a property owner agrees to a Special Assessment to reduce energy costs and increases rents to tenants in that property to pay the costs of the Special Assessment, the property owner shall pass through the energy savings to the tenants so charged.

(May 27, 2010, D.C. Law 18-183, § 401(b), 57 DCR 3406.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 18-183, see notes following § 47-895.31.

§ 47-895.33. NOTICES; COLLECTION; PENALTIES.

(a) The Energy Efficiency Loan Agreement shall require the property owner to consent to the levy of the Special Assessment on the lots, following which consent, all actions by any owner of the lot to challenge the levy of the Special Assessment shall be forever barred. The property owner that enters into an Energy Efficiency Loan Agreement and each subsequent owner of the lot shall provide notice to the buyer of the lot of the levy of the Special Assessment; provided, that the notice shall not apply to lots sold under Chapter 13A [of this title]. Failure to receive disclosure of the Special Assessment by a subsequent owner shall not relieve the subsequent owner of the obligation to pay the Special Assessment.

(b) Special Assessments shall be collected in the same manner and at the same time as real property taxes are collected; provided, that the Special Assessments may be collected at a different time and in a different manner as determined by the Chief Financial Officer.

(c)(1) Except as provided in paragraph (2) of this subsection, an unpaid Special Assessment shall be subject to the same penalty and interest provisions as a delinquent real property tax under this chapter. A lien for an unpaid Special Assessment, including penalty and interest, shall attach to the real property in the same manner as, and with a priority immediately junior to, a lien for delinquent real property tax under Chapter 13A [of this title] and senior to all other liens. Real property sold at a tax sale for the failure to pay real property taxes shall remain subject to the obligation to pay Special Assessments in subsequent years as provided in this subchapter. The unpaid Special Assessment shall be collected in the same manner and under the same conditions and subject to the same penalties as for unpaid real property taxes.

(2) If an interest in or use of a lot is subject to the Special Assessment because it is subject to taxation under § 47-1005.01, an unpaid Special Assessment on such an interest or use shall be subject to the same penalty and interest provisions as a delinquent tax imposed under § 47-1005.01, and the unpaid Special Assessment shall be collected in the same manner and under the same conditions and subject to the same penalty as for an unpaid tax imposed under § 47-1005.01.

(May 27, 2010, D.C. Law 18-183, § 401(b), 57 DCR 3406.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 18-183, see notes following § 47-895.31.

§ 47-895.34. TERMINATION OF SPECIAL ASSESSMENT.

(a) The authority to levy Special Assessments under this subchapter shall terminate on the day after all the bonds secured by that Special Assessment and issued pursuant to the authority granted in [subchapter II of Chapter 17R of Title 8] are paid for and are no longer outstanding pursuant to their terms.

Notwithstanding the preceding sentence, any delinquent Special Assessments and related penalties and interest shall remain due as provided herein until fully paid.

(b) If a property owner elects to pay in full, prior to maturity, all principal and outstanding interest on the Energy Efficiency Loan Agreement, the repayment amount shall be deposited into the applicable Special Energy Assessment Bond Debt Service Account of the Special Energy Assessment Fund.

(May 27, 2010, D.C. Law 18-183, § 401(b), 57 DCR 3406.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 18-183, see notes following § 47-895.31.

§ 47-895.35. APPLICATION OF SPECIAL ASSESSMENT.

The Chief Financial Officer shall deposit the Special Assessment revenues collected under this subchapter in the Special Energy Assessment Fund.

(May 27, 2010, D.C. Law 18-183, § 401(b), 57 DCR 3406.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 18-183, see notes following § 47-895.31.