

AN ACT

*Codification
District of
Columbia
Official Code*

2001 Edition

2011 Summer
Supp.

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 8 of Title 47 of the District of Columbia Official Code to clarify the notice and hearing rights of property owners of residential housing who apply for and receive tax abatements; and to amend the the Office of Administrative Hearings Establishment Act of 2001 to make a conforming amendment.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Residential Housing Tax Abatement Clarification Amendment Act of 2010”.

Sec. 2. Chapter 8 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) The table of contents is amended as follows:

(1) Insert the section designation “47-857.09a. Tax abatements for new residential developments–Notice and appeal rights.” after the section designation “47-857.09. Tax abatements for new residential developments–Abatement caps.”.

(2) Insert the section designation “47-859.04a. Tax abatements for new residential developments–Notice and appeal rights.” after the section designation “47-859.04. Tax abatements for new residential developments–Abatement caps.”.

(b) A new subsection 47-857.09a is added to read as follows:

“§ 47-857.09a. Tax abatements for new residential developments–Notice and appeal rights.

New
§ 47-857.09a

“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.”.

(c) A new subsection 47-859.04a is added to read as follows:

“§ 47-859.04a. Tax abatements for new residential developments–Notice and appeal rights.

New
§ 47-859.04a

“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.”.

Sec. 3. Conforming amendment.

Section 6 of the Office of Administrative Hearings Establishment Act of 2001, effective March 6, 2002 (D.C. Law 14-76; D.C. Official Code § 2-1831.03), is amended by adding a new subsection (b-3) to read as follows:

“(b-3) This act shall apply to appeals pursuant to D.C. Official Code §§ 47-857.09a and 47-859.04a.”.

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.

Sec. 5. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 6. Effective date.

This act shall take effect upon its approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

Chairman
Council of the District of Columbia

Mayor
District of Columbia