

COUNCIL OF THE DISTRICT OF COLUMBIA

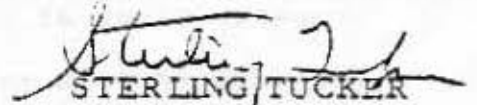
NOTICE

D. C. Law 2-119

"Property Tax Deferral Reform Act of 1978"

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act, P. L. 93-198, "the Act", the Council of the District of Columbia adopted Bill No. 2-324, on first and second readings June 27, 1978 and July 11, 1978, respectively. Following the signature of the Mayor on August 1, 1978, this legislation was assigned Act No. 2-249, published in the August 11, 1978, edition of the D. C. Register, (Vol. 25, page 1514) and transmitted to Congress on August 14, 1978 for a 30-day review, in accordance with Section 602 (c)(1) of the Act.

The Council of the District of Columbia hereby gives notice that the 30-day Congressional Review Period has expired and, therefore, cites the following legislation as D. C. Law 2-119, effective October 13, 1978.


STERLING TUCKER
Chairman of the Council

Dates Counted During the 30-Day Congressional Review Period:

AUGUST 14, 15, 16, 17

SEPTEMBER 6, 7, 8, 11, 12, 13, 14, 18, 19, 20, 25, 26, 27, 28, 29

OCTOBER 2, 3, 4, 5, 6, 10, 11, 12

D.C. Law

2-119

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

October 13, 1978

To amend the property tax deferral mechanism, and for other purposes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Property Tax Deferral Reform Act of 1978".

Sec. 2. Section 425 of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1055; D.C. Code, sec. 47-645) is amended as follows:

(a) Subsection (9) is amended to read as follows:

"(9) 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 Exemption 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."

Sec. 3. Section 435 of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1058; D.C. Code, sec. 47-655) is amended as follows:

(a) by amending subsection (a)(1) to read as follows:

"(1) have owned for at least one (1) year the residential real property for which the deferral is claimed;"

(b) by amending subsection (a)(3) to read as follows:

"(3) file a written application for deferral on a form provided by the Mayor. An application for real property tax deferral may be filed with the Mayor any time prior to the last date an installment payment of the real property taxes which are to be deferred is due;"

(c) by amending subsection (a)(4) to read as follows:

"(4) certify that such residential real property is currently the principal place of residence of the taxpayer and that such residential real property was the principal place of residence for the taxpayer for the twelve (12) month period immediately preceding the application for deferral;"

(d) by redesignating subsections (b), (c) and (d) as (c), (d) and (e), respectively, and adding a new subsection (b) to read as follows:

"(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 per centum 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 thirty (30) days to pay said taxes without interest.";

(e) by amending subsection (d), as redesignated, to read as follows:

"(d) No further deferrals of real property tax shall be granted a taxpayer when the deferred tax plus interest equals more than 20 per centum of the current assessed value of the property for which the deferral is requested.".

Sec. 4. Section 436 of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1059; D.C. Code, sec. 47-656) is amended as follows:

(a) by redesignating subsections (b), (c), (d) and (e) as (c), (d), (e) and (f), respectively, and adding a new subsection (b) to read as follows:

"(b) If a taxpayer submits a timely application for deferral of real property taxes, the amount of said taxes attributable to an increase by more than 25 per centum over 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 thirty (30) days to pay said taxes without interest."

(b) by amending subsection (d), as redesignated, to read as follows:

"(d) No further deferrals of real property tax shall be granted a taxpayer when the deferred tax plus interest equals more than 20 per centum of the current assessed value of the property for which the deferral is requested."

(c) by deleting subsection (f), as redesignated.

Sec. 5. The Mayor may promulgate rules and regulations for the proper administration of the provisions of this act.

Sec. 6. This act shall take effect as provided for acts of the Council of the District of Columbia in section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act.

RECORD OF OFFICIAL COUNCIL ACTION (Page 2)

Docket No: Bill No. 2-324

Presented to the Mayor: JUL 18 1978

Patricia Ellman
Secretary to the Council

Action of the Mayor: 1 AUG 1978

- Approved: Disapproved;
- Disapproved in part --*Reference Documents: _____
- *Budget Actions.

Walter Washington 1 AUG 1978
Mayor of the District of Columbia

Returned Without Action

Executive Secretary, D. C.

Enacted without Mayor's Signature _____

Secretary to the Council

Council Reenactment: _____

VOICE VOTE: _____

Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	ATE	REP	D.V.	A.A.	COUNCIL MEMBER	ATE	REP	D.V.	A.A.	COUNCIL MEMBER	ATE	REP	D.V.	A.A.
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, L.					WINTER				
CLARKE					ROLARK									
DEION					SHACKLETON									

Secretary to the Council

Presented to the President: _____

Secretary to the Council

Action of the President: _____

Reenactment Approved

Mayor's Veto Sustained

President of the U. S.

Submitted to the Congress: _____

Secretary to the Council

Senate Action: _____
Resolution Number: _____

House Action: _____
Resolution Number: _____

Secretary of the Senate

Clerk of the House

Enacted Without Congressional Action: _____

RECORD OF OFFICIAL COUNCIL ACTION

Docket No: Bill No. 2-324

First Reading Action: June 27, 1978

VOICE VOTE: _____

Ant Patricia Murray
Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.Y.	ALL	COUNCIL MEMBER	AYE	NAY	N.Y.	ALL	COUNCIL MEMBER	AYE	NAY	N.Y.	ALL
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									
<small>Indication Yes A, No B, N.Y. Not Voted</small>														

Secretary to the Council

Attended First Reading Action: _____

VOICE VOTE: _____

Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.Y.	ALL	COUNCIL MEMBER	AYE	NAY	N.Y.	ALL	COUNCIL MEMBER	AYE	NAY	N.Y.	ALL
TUCKER					MASON					SPAULDING				
HARDY					MOORE, J.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									
<small>Indication Yes A, No B, N.Y. Not Voted</small>														

Secretary to the Council

Final Reading or Emergency Action: July 11, 1978

VOICE VOTE: Adopted Unanimously (2abs) Rolark, Hardy

Ant Patricia Murray
Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.Y.	ALL	COUNCIL MEMBER	AYE	NAY	N.Y.	ALL	COUNCIL MEMBER	AYE	NAY	N.Y.	ALL
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									
<small>Indication Yes A, No B, N.Y. Not Voted</small>														

Secretary to the Council

FORM 10 (REVISED JAN 1978)