

D.C. LAW 3-40

REAL PROPERTY TAX RATES FOR TAX YEAR 1980 ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

DECEMBER 18, 1979

To establish the real property tax rates for Tax Year 1980, and for other purposes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Real Property Tax Rates for Tax Year 1980 Act".

Sec. 2. The rates of taxation on taxable real property in the District of Columbia for the Tax Year 1980, beginning July 1, 1979, and ending June 30, 1980, shall be \$1.22 for each \$100 of assessed value for Class One Property, \$1.54 for each \$100 assessed value for Class Two Property, and \$1.83 for each \$100 of assessed value for Class Three Property. For the purposes of this act, the terms "Class One Property", "Class Two Property", and "Class Three Property" each shall have the meaning given each of such terms in sections 412a(b)(1), (2) and (3) of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1051; D.C. Code, sec. 47-621), as amended by Bill 3-141, the Real Property Tax Classifications for Tax Year 1980 Act, and enacted as an emergency act (D.C. Act 3-56), the Real Property Tax Classifications Emergency Act for Tax Year 1980, effective June 29, 1979.

Sec. 3. The first sentence of section 411 of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1052; D.C. Code, sec. 47-631), is amended to read as follows:

"Notwithstanding the provisions of An Act Making Appropriations for the government of the District of Columbia and other activities chargeable in whole or in part against the revenues of such District for the fiscal year ending June 30, 1923, and for other purposes, approved June 19, 1922 (42 Stat. 668; D.C. Code, sec. 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 title."

Sec. 4. Section 402 of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1051; D.C. Code, sec. 47-622), is amended by redesignating paragraphs 5 and 6 as paragraphs 6 and 7 respectively and inserting a new paragraph 5 to read as follows:

"(5) The terms 'owner' and 'taxpayer' shall include one or more persons whose leasehold interest or interests in a leasehold condominium, as that term is defined in the Condominium Act of 1976, effective March 29, 1977 (D.C. Law 1-89; D.C. Code, sec. 5-1202(r)), extend for the entire balance of the unexpired term or terms."

Sec. 5. Section 12 of An Act Relating to the Levying and Collecting of Taxes and Assessments, and for other purposes, approved October 5, 1943 (57 Stat. 570; D.C. Code, sec. 47-1001a) is amended by deleting the period (.) at the end thereof and

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adding the following after the words "payment of real estate taxes":

"PROVIDED FURTHER, That the term record owner' shall include one or more persons whose leasehold interest or interest in a leasehold condominium, as that term is defined in the District of Columbia Condominium Act of 1976, effective March 2, 1977 (D.C. Law 1-89; D.C. Code, sec. 5-1202(r)), extends for the entire balance of the unexpired term or terms."

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.

Source

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. 3-176 on first and second readings, September 25, 1979 and October 9, 1979 respectively. Following the signature of the Mayor on October 26, 1979, this legislation was assigned Act No. 3-112, published in the November 2, 1979, edition of the D.C. Register, (Vol. 26 page 1950) and transmitted to Congress on October 26, 1979 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 this enactment as D.C. Law 3-40 effective December 18, 1979.