

COUNCIL OF THE DISTRICT OF COLUMBIA

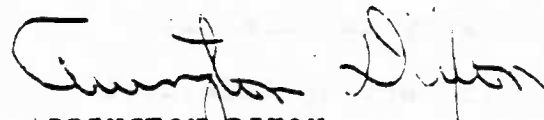
NOTICE

D.C. LAW 4-128

"Real Property Tax Deferral Simplification Act
of 1982".

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. 4-342 on first and second readings, April 27, 1982 and May 11, 1982, respectively. Following the Signature of the Mayor on June 1, 1982, this legislation was assigned Act No. 4-193, published in the June 11, 1982 edition of the D.C. Register, (Vol. 29 page 2401) and transmitted to Congress on June 4, 1982 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 4-128, effective July 24, 1982.


ARRINGTON DIXON
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

June 4, 7, 8, 9, 10, 11, 14, 15, 16, 17, 18, 21, 22, 23, 24, 25, 28, 29, 30
July 1, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23

D.C. LAW 4 = 128

EFFECTIVE DATE JUL 24 1982

AN ACT

D.C. ACT 4 - 193

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JUN 01 1982

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 "Real Property Tax Deferral Simplification Act of 1982".

Sec. 2. 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. 47-845) is amended to read as follows:

CODIFICATION
D.C. Code,
sec. 47-845
(1981 ed.)

"Sec. 435. (a) An eligible taxpayer may defer each year any real property tax owed in excess of 110 per centum of his or her immediately preceding year's real property tax liability for Class One Property as defined in section 412a(c)(1). To be eligible for such deferral the taxpayer must -

"(1) have owned for at least one 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 twelve month period immediately preceding the application for deferral;

no Property Tax Deferral Act

"(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.

"(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 days to pay said taxes without interest.

"(c) Taxes deferred under this section shall bear interest at the rate of 8 per centum per annum.

"(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 per centum of the assessed value of the 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 conveyor whenever the real property is sold, refinanced, transferred, or conveyed in any manner, or whenever additional co-owners (other than spouse) are added to the real property:

EXCEPT, That whenever such real property is sold, transferred, or conveyed to the mother, father, husband, wife, children by blood or legally adopted children of the seller, transferor, or conveyor, the deferred taxes lien, if not satisfied, shall remain in full force and effect."

Sec. 3. 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. 47-846) is repealed.

D.C. Code,
sec. 47-846
(1981 ed.)
repealed

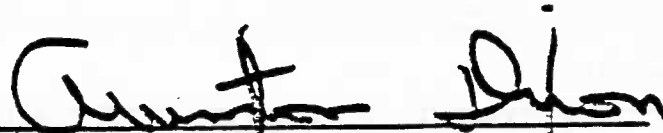
Sec. 4. (a) The provisions of this act shall apply for the tax year beginning July 1, 1982, and ending June 30, 1983, and for each tax year thereafter.

Note,
D.C. Code,
secs. 47-845
& -846
(1981 ed.)

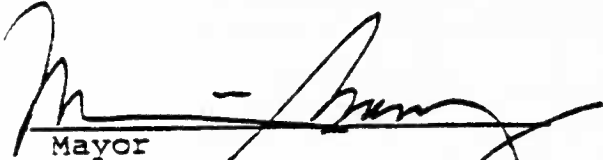
(b) This act shall take effect after a 30-day period of Congressional review following approval by the Mayor (or in the event of veto by the Mayor, action by the Council of the District of Columbia to override the veto) as provided in section 602(c)(1) of the District of Columbia Self-Government and Governmental

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Reorganization Act, approved December 24, 1973 (87
Stat. 813; D.C. Code, sec. 1-233(c)(1)).



Chairman
Council of the District of Columbia



Mayor
District of Columbia

APPROVED: June 1, 1982

