

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

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To amend, on a temporary basis, Chapter 8 of Title 47 of the District of Columbia Code to eliminate the 5-year filing requirement for the homestead deduction and senior citizen deduction.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Homestead and Senior Citizen Real Property Tax Temporary Act of 2001".

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

(a) Section 47-813(d-1)(2) is repealed.

(b) Section 47-850 is amended by adding a new subsection (h) to read as follows:

"(h) Notwithstanding any other provision in this section, the Mayor shall not mail a 5-year renewal application to owners of real property eligible for the deduction. Real property which has been previously qualified to receive the deduction shall continue to receive the deduction unless the real property shall cease to qualify for the deduction. The Mayor shall continue to receive applications for the deduction on behalf of real property which shall become eligible for the deduction."

(c) Section 47-863 is amended by adding a new subsection (h) to read as follows:

"(h) Notwithstanding any other provision in this section, the Mayor shall not mail a 5-year renewal application to owners of real property eligible for the deduction. Real property which has been previously qualified to receive the deduction shall continue to receive the deduction unless the real property shall cease to qualify for the deduction. The Mayor shall continue to receive applications for the deduction on behalf of real property which shall become eligible for the deduction."

Sec. 3. The Council adopts the attached fiscal impact statement 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. Code § 1-233(c)(3)).

Sec. 4. (a) This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), approval by the Financial Responsibility and Management Assistance Authority as provided in section 203(a) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(a)), 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. Code § 1-233(c)(1)), and publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect or upon the effective date of the Homestead and Senior Citizen Real Property Tax Act of 2001, whichever occurs first.

Chairman
Council of the District of Columbia

Mayor
District of Columbia