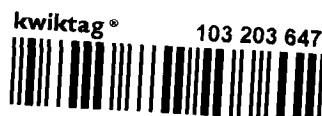


ENROLLMENT(S)



COUNCIL OF THE DISTRICT OF COLUMBIA


NOTICE

D.C. LAW 8-146

"District of Columbia Real Property Tax
Reclassification Amendment Temporary Act
of 1990".

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. 8-566 on first and second readings, May 1, 1990, and May 15, 1990, respectively. Following the signature of the Mayor on May 24, 1990, this legislation was assigned Act No. 8-204, published in the June 8, 1990, edition of the D.C. Register, (Vol. 37 page 3707) and transmitted to Congress on June 1, 1990 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 8-146, effective July 25, 1990.


DAVID A. CLARKE
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

June 5,6,7,8,11,12,13,14,15,18,19,20,21,22,25,26,27,28,29
July 10,11,12,13,16,17,18,19,20,23,24

JUL 25 1990

AN ACT

Codification,
District of Columbia Code
(1991 Supplement)

D.C. ACT 8 - 204

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

MAY 24 1990

To amend, on a temporary basis, the District of Columbia Real Property Tax Revision Act of 1974 to establish 5 real property tax classes and to amend the Residential Property Tax Relief Act of 1977 to increase the homestead exemption.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "District of Columbia Real Property Tax Reclassification Amendment Temporary Act of 1990". Note,
Section
1-229

Sec. 2. The District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1051; D.C. Code, sec. 47-801 et seq.), is amended as follows:

(a) Section 412a (D.C. Code, sec. 47-813) is amended as follows: Note, Section
47-813

(1) Subsection (c-1) is amended by inserting the phrase "not covered in subsection (c-2)" after the phrase "the following classes of real property".

(2) By adding a new subsection (c-2) to read as follows:

"(c-2) For the property tax year beginning July 1, 1990 and ending June 30, 1991, the following classes of real property are established:

"(1) Class 1 Property. -

"(A) Class 1 Property shall be comprised of improved residential real property which:

"(i) Is occupied by the owner of the property;

"(ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and

"(iii) Is used exclusively for nontransient residential dwelling purposes.

"(B) Improved residential real property which is owned by a cooperative housing association shall also be classified as Class 1 Property, so long as at least 50% of the dwelling units are occupied by the shareholders or members of the cooperative housing association.

"(C) Unimproved real property which abuts improved residential real property qualified as Class 1 Property shall be classified as Class 1 Property if the unimproved real property and the improved residential real property which it abuts have common ownership.

"(D) Unimproved real property which is separated from Class 1 improved residential real property by a public alley less than 30 feet wide shall be classified as Class 1 Property if the following conditions are met:

"(i) The unimproved real property is less than 1,000 square feet in size;

"(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and

"(iii) The owner of the unimproved real property also owns the Class 1 improved residential real property separated by the alley from the unimproved real property.

"(2) Class 2 Property. -

"(A) Class 2 Property shall be comprised of improved residential real property, including apartment buildings, which:

"(i) Is not occupied by the owner thereof;

"(ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and

"(iii) Is used exclusively for nontransient residential dwelling purposes.

"(B) Improved residential real property which is owned by a cooperative housing association shall also be classified as Class 2 Property, so long as less than 50% of the dwelling units are occupied by the shareholders or members of the cooperative housing association.

"(C) Improved multifamily residential property which contains more than 5 dwelling units and is used exclusively for nontransient dwelling purposes shall also be classified as Class 2 Property.

"(D) Unimproved real property which abuts improved residential real property qualified as Class 2 Property shall be classified as Class 2 Property if the unimproved real property and the improved residential real property which it abuts have common ownership.

"(E) Unimproved real property which is separated from Class 2 improved residential real property by a public alley less than 30 feet wide shall be classified as Class 2 Property if the following conditions are met:

"(i) The unimproved real property is less than 1,000 square feet in size;

"(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and

"(iii) The owner of the unimproved real property also owns the Class 2 improved residential real property separated by the alley from the unimproved real property.

"(F) The Mayor may require an owner of real property to submit such information relating to the ownership of unimproved real property as in the Mayor's judgment will assist in the determination of ownership of the property as required under this section for purposes of real property classification.

"(3) Class 3 Property. -

"(A) Class 3 Property shall be comprised of improved commercial real property, including hotels, motels, inns, or any other place, which is regularly used for the purpose of furnishing rooms, lodgings, or accommodations to transients.

"(B) For purposes of subparagraph (A) of this paragraph, the term "transient" means a person who is merely sojourning in the District, including a person who is visiting for a few days, or comes to the District to perform some special service or attend some special event. Any person who is furnished accommodations for a period of 90 consecutive days or more shall no longer be considered a transient but shall be considered a permanent resident of the hotel, motel, or inn.

"(4) Class 4 Property. -

"Class 4 Property shall be comprised of:

"(A) All improved real property, which is not Class 1 Property, Class 2 Property, or Class 3 Property; and

"(B) Unimproved real property, which is not Class 1 Property, Class 2 Property, or Class 3 Property, if any of the following conditions are met:

"(i) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right;

"(ii) A building permit has been issued and is in effect as of July 1, 1990; or

"(iii) The unimproved real property is used as a parking lot and each approval required from the District of Columbia government for use as a parking lot has been obtained.

"(5) Class 5 Property. -

"Class 5 Property shall be comprised of all unimproved real property which is not Class 1 Property, Class 2 Property, Class 3 Property, or Class 4 Property."

(3) Subsection (d) is amended by striking the phrase "and (c-1)" and inserting the phrase "(c-1), and (c-2)" in its place.

(4) Section (e) is amended by striking the phrase "(b) and (c)" and inserting the phrase "(b), (c), (c-1), and (c-2)" in its place.

(5) Subsection (f) is amended by striking the phrase "(c) and (c-1)" whenever it appears and inserting the phrase "(c), (c-1), and (c-2)" in its place.

(b) Section 413 (D.C. Code, sec. 47-815) is amended by striking the phrase "47-813(b)" wherever it appears and inserting the phrase "subsections (c-1) and (c-2) of section 412a of the District of Columbia Real Property Tax Revision Act of 1974, effective September 28, 1979 (D.C. Law 3-37; D.C. Code, secs. 47-813 (c-1) and (c-2))" in its place.

Note,
Section
47-815

(c) Section 425 (D.C. Code, sec. 47-824) is amended by striking the phrase "fiscal year" wherever it appears and inserting the phrase "tax year" in its place.

Note,
Section
47-824

(d) Section 426 (D.C. Code, sec. 47-825) is amended as follows:

Note,
Section
47-825

(1) By striking the phrase "fiscal year" wherever it appears and inserting the phrase "tax year" in its place;

(2) By amending subsection (g) as follows:

(i) By striking the phrase "June 30" and inserting the phrase "June 15" in its place; and
(ii) By adding the following sentence at the end:

"The Mayor is authorized to make an administrative or clerical correction to any assessment or correct any real property classification only for the tax year beginning July 1, 1990 and ending June 30, 1991.";

(3) By amending subsection (i) by striking the word "classification" wherever it appears; and

(4) By adding a new subsection (j) to read as follows:

"(j) Any person aggrieved by a real property classification may appeal the classification to the Superior Court of the District of Columbia in the same manner and to the same extent as provided in sections 3 and 4 of Title IX of the District of Columbia Revenue Act of 1937, effective May 16, 1938 (52 Stat. 371; D.C. Code, secs. 47-3303 and

47-3304), within 6 months after October 1 of the calendar year in which the classification is made."

Sec. 3. Section 3 of the Residential Property Tax Relief Act of 1977, effective February 28, 1978 (D.C. Law 2-45; D.C. Code, sec. 47-850), is amended as follows:

Note,
Section
47-850

(a) Subsection (c)(1) is amended by striking the phrase "the amount of \$22,000" and inserting the phrase "the amount of \$22,000 or, commencing with the tax year beginning July 1, 1990, the amount of \$30,000" in its place.

(b) Subsection (d)(2) is amended as follows:

(1) By striking the phrase "the amount of 44%" and inserting the phrase "the amount of 60%" in its place; and

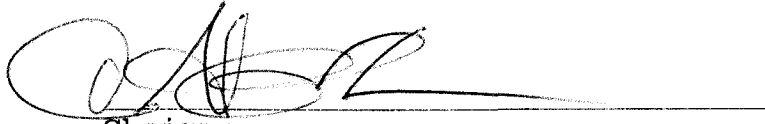
(2) By striking the phrase "the amount of \$22,000" and inserting the phrase "the amount of \$22,000 or, commencing with the tax year beginning July 1, 1990, the amount of \$30,000" in its place.

Sec. 4. The Mayor shall, pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code, sec. 1-1501 et seq.), issue proposed rules to implement the provisions of this act. The proposed rules shall be submitted to the Council no later than June 15, 1990 for a 30-day period of review. If the Council does not approve or disapprove the proposed rules, in whole or in part by resolution within this 30-day review period, the proposed rules shall be deemed approved.

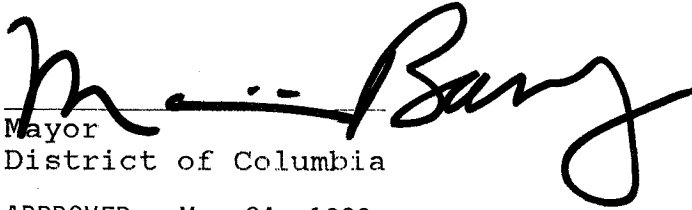
Note,
Sections
47-813
47-815
47-824
47-825
47-850

Sec. 5. (a) 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 Reorganization Act, approved December 24, 1973 (87 Stat. 813; D.C. Code, sec. 1-233(c)(1)), and publication in either the District of Columbia Register, the District of Columbia Statutes-at-Large, or the District of Columbia Municipal Regulations.

(b) This act shall expire on the 225th day of its having taken effect.



Chairman
Council of the District of Columbia



Mayor
District of Columbia

APPROVED: May 24, 1990



COUNCIL OF THE DISTRICT OF COLUMBIA
Council Period Eight

RECORD OF OFFICIAL COUNCIL VOTE

DOCKET NO: Bill 8-566

☐ Item on Consent Calendar

☒ ACTION & DATE: Adopted First Reading, 5-1-90

☒ VOICE VOTE: Approved

Recorded vote on request

Absent: Smith

☐ ROLL CALL VOTE: — RESULT _____ (_ / _ / _)

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. CLARKE					MASON					THOMAS, SR.				
CRAWFORD					NATHANSON					WILSON				
JARVIS					RAY					WINTER				
KANE					ROLARK									
LIGHTFOOT					SMITH, JR.									

X — Indicates Vote A.B. — Absent N.V. — Present, not voting

CERTIFICATION RECORD

Richard Smith
Secretary to the Council

5-12-90
Date

☒ Item on Consent Calendar

☒ ACTION & DATE: Adopted Final Reading, 5-15-90

☒ VOICE VOTE: Approved

Recorded vote on request

Absent: all present

☐ ROLL CALL VOTE: — RESULT _____ (_ / _ / _)

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. CLARKE					MASON					THOMAS, SR.				
CRAWFORD					NATHANSON					WILSON				
JARVIS					RAY					WINTER				
KANE					ROLARK									
LIGHTFOOT					SMITH, JR.									

X — Indicates Vote A.B. — Absent N.V. — Present, not voting

CERTIFICATION RECORD

Richard Smith
Secretary to the Council

5-17-90
Date

☐ Item on Consent Calendar

☐ ACTION & DATE: _____

☐ VOICE VOTE: _____

Recorded vote on request

Absent: _____

☐ ROLL CALL VOTE: — RESULT _____ (_ / _ / _)

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. CLARKE					MASON					THOMAS, SR.				
CRAWFORD					NATHANSON					WILSON				
JARVIS					RAY					WINTER				
KANE					ROLARK									
LIGHTFOOT					SMITH, JR.									

X — Indicates Vote A.B. — Absent N.V. — Present, not voting

CERTIFICATION RECORD

Secretary to the Council

Date