

# ENROLLMENT(S)

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**COUNCIL OF THE DISTRICT OF COLUMBIA**

**D.C. LAW 11-70**

**"Real Property Tax Reclassification Temporary  
Amendment Act of 1995".**

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. 11-380 on first and second readings, July 11, 1995 and July 29, 1995 respectively. Following the signature of the Mayor on August 11, 1995, pursuant to Section 404(e) of "the Act", and was assigned Act No. 11-134 and published in the August 25, 1995, edition of the D.C. Register (Vol. 42 page 4682) and transmitted to Congress on September 6, 1995 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 11-70, effective October 27, 1995.



DAVID A. CLARKE  
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

Sept.	6,7,8,11,12,13,14,15,18,19,20,21,22,25,26,27,28,29
Oct.	10,11,12,13,17,18,19,20,23,24,25,26

ENROLLED ORIGINAL

AN ACT  
D.C. ACT 11-134

*Codification  
District of  
Columbia  
Code  
1996 Supp.*

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

AUGUST 11, 1995

To amend, on a temporary basis, the District of Columbia Real Property Tax Revision Act of 1974 to provide for the classification of unoccupied buildings and vacant land.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Real Property Tax Reclassification Temporary Amendment Act of 1995".

Sec. 2. Section 412a of the District of Columbia Real Property Tax Revision Act of 1974, effective November 20, 1979 (D.C. Law 3-37; D.C. Code § 47-813), is amended as follows:

*Note, Section  
47-813*

(a) Subsection (c-2) is amended as follows:

(1) By adding to the lead-in language the phrase "and beginning October 1, 1994, and ending September 30, 1995," after the phrase "and beginning October 1, 1993, and ending September 30, 1994,";

(2) Paragraph (1) is amended as follows:

(A) By amending subparagraph (A)(ii) by striking the word "and";

(B) By amended subparagraph (A)(iii) by striking the period and inserting the phrase "; and" in its place; and

(C) By adding a new subparagraph (A)(iv) to read as follows:

"(iv) If Class 1 Property becomes unoccupied by September 30 of the preceding tax year, it shall be classified as Class 2 Property. It shall remain classified as Class 2 Property for 2 years beginning from the date the property became unoccupied. If within the 2-year period the property becomes occupied by the owner and otherwise meets the requirements for Class 1 Property, it shall be classified as Class 1 Property. If within the 2-year period, the property becomes occupied by someone other than the owner, it shall be classified in accordance with its occupancy and use for the real property tax year that immediately follows the date the property becomes occupied. If the property remains unoccupied for more than the 2-year period, it shall be classified as Class 5 Property for the real property tax year that

## ENROLLED ORIGINAL

immediately follows the date that the 2-year period expired.";

(3) Paragraph (2) is amended as follows:

(A) By amending subparagraph (A)(ii) by striking the word "and";

(B) By amending subparagraph (A)(iii) by striking the period and inserting the phrase "; and" in its place; and

(C) By adding a new subparagraph (A)(iv) to read as follows:

"(iv) If Class 2 Property becomes unoccupied by September 30 of the preceding tax year, it shall be classified as Class 2 Property. It shall remain Class 2 Property if the property becomes occupied for Class 2 Property purposes within 2 years from the date it became unoccupied. It shall remain classified as Class 2 Property for the 2-year period or until it becomes occupied for use other than for Class 2 Property purposes, whichever occurs first. If the property remains unoccupied for more than the 2-year period, it shall be classified as Class 5 Property for the real property tax year that immediately follows the date that the 2-year period expired.";

(4) Paragraph (3)(A) is amended by adding the following phrase at the end to read as follows:

"If Class 3 Property becomes unoccupied by September 30 of the preceding tax year, it shall be classified as Class 3 Property. It shall remain classified as Class 3 Property if the property becomes occupied for Class 3 Property purposes within 2 years from the date it became unoccupied. It shall remain classified as Class 3 Property for the 2-year period or until the property becomes occupied for use other than for Class 3 Property purposes, whichever occurs first. If the property remains unoccupied for more than the 2-year period, it shall be classified as Class 5 Property for the real property tax year that immediately follows the date that the 2-year period expired."; and

(5) Paragraph (4) is amended as follows:

(A) By amending subparagraph (B)(ii) by striking the phrase "is in effect as of July 1, 1990" and inserting the phrase "is in effect as of October 1, 1994."; and

(B) By adding a new subparagraph (F) to read as follows:

"(F) Any unimproved air rights lot which appertains to improved real property, unless the air rights lot otherwise qualifies as Class 1 Property, Class 2 Property, or Class 3 Property.";

(b) A new subsection (c-2A) is added to read as follows:

"(c-2A) For purposes of subsection (c-2) of this section, real property for which a supplemental assessment was conducted pursuant to section 5(b) of Title IX of the District Columbia Revenue Act of 1937, approved May 16, 1938 (52 Stat. 373; D.C. Code § 47-829), shall be classified in accordance with its intended use; provided, however, that residential real property shall only be classified in accordance with its actual occupancy and use.".

(c) Subsection (c-3) is amended as follows:

(1) By striking from the lead-in language the phrase "For the property tax year beginning October 1, 1994, and ending September 30, 1995" and inserting the phrase "For the

## ENROLLED ORIGINAL

real property tax year beginning October 1, 1995, and ending September 30, 1996" in its place.;

(2) By amending paragraph (1)(C) to read as follows:

"(C) If Class 1 Property becomes unoccupied by September 30 of the preceding tax year, it shall be classified as Class 2 Property. It shall remain classified as Class 2 Property for 2 years beginning from the date the property became unoccupied. If within the 2-year period the property becomes occupied by the owner and otherwise meets the requirements for Class 1 Property, it shall be classified as Class 1 Property. If the property becomes occupied by someone other than the owner, it shall be classified in accordance with its occupancy and use for the real property tax year that immediately follows the date the property became occupied. If the property remains unoccupied for more than the 2-year period, it shall be classified as Class 5 Property for the real property tax year that immediately follows the date that the 2-year period expired.";

(3) By adding a new paragraph (1)(F) to read as follows:

"(F) Class 1 Property that becomes unoccupied shall remain classified as Class 1 Property if that property becomes unoccupied because the improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation.";

(4) By adding a new paragraph (2)(A)(iv) to read as follows:

"(iv) If Class 2 Property becomes unoccupied by September 30 of the preceding tax year, it shall be classified as Class 2 Property. It shall remain classified as Class 2 Property if the property becomes occupied for Class 2 Property purposes within 2 years from the date it became unoccupied. It shall remain classified as Class 2 Property for the 2-year period or until the property becomes occupied for use other than for Class 2 Property purposes, whichever occurs first. If the property remains unoccupied for more than the 2-year period, it shall be classified as Class 5 Property for the real property tax year that immediately follows the date that the 2-year period expired.";

(5) By repealing paragraph (2)(F);

(6) By adding a new paragraph (2)(H) to read as follows:

"(H) Class 2 Property that becomes unoccupied shall remain classified as Class 2 Property if that property becomes unoccupied because the improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation.";

(7) By adding a new paragraph (3)(A)(i) to read as follows:

"(i) If Class 3 Property becomes unoccupied by September 30 of the preceding tax year, it shall be classified as Class 3 Property. It shall remain classified as Class 3 Property if the property becomes occupied for Class 3 Property purposes within 2 years from the date it became unoccupied. It shall remain classified as Class 3 Property for the 2-year period or until the property becomes occupied for use other than for Class 3 Property purposes, whichever occurs first. If the property remains unoccupied for more than the 2-year period, it shall be classified as Class 5 Property for the real property tax year that immediately follows the date that the 2-year period expired.";

(8) By repealing paragraph (3)(C);

## ENROLLED ORIGINAL

(9) By adding a new paragraph (3)(D) to read as follows:

"(D) Class 3 Property that becomes unoccupied shall remain classified as Class 3 Property if that property becomes unoccupied because the improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation.";

(10) By amending paragraph (4)(B) to read as follows:

"(B) If Class 4 Property becomes unoccupied by September 30 of the preceding tax year, it shall be classified as Class 4 Property. It shall remain classified as Class 4 Property if the property becomes occupied for Class 4 Property purposes within 2 years from the date it became unoccupied. It shall remain classified as Class 4 Property for the 2-year period or until the property becomes occupied for use other than for Class 4 Property purposes, whichever occurs first. If the property remains unoccupied for more than the 2-year period, it shall be classified as Class 5 Property for the real property tax year that immediately follows the date that the 2-year period expired.";

(11) By repealing paragraph (4)(D);

(12) By amending paragraph (4)(E) as follows:

(A) By repealing sub-subparagraph (iii);

(B) By amending sub-subparagraph (iv) to read as follows:

"(iv) A building permit is in effect as of September 30 of the preceding tax year.";

(C) By repealing sub-subparagraph (vi);

(D) By repealing sub-subparagraph (vii); and

(E) By adding a new sub-subparagraph (viii) to read as follows:

"(viii) The unimproved real property abuts improved real property that is classified as Class 3 Property or Class 4 Property, is maintained as a planned open space, and has common ownership with the improved Class 3 Property or Class 4 Property that it abuts.";

(13) By repealing paragraph (4)(F);

(14) By adding a new paragraph (4)(H) to read as follows:

"(H) Class 4 Property that becomes unoccupied shall remain classified as Class 4 Property if that property becomes unoccupied because the improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation.";

(15) By adding new paragraphs (4)(I) and (4)(J) to read as follows:

"(I) Any unimproved air rights lot which appertains to improved real property, unless the air rights lot otherwise qualifies as Class 1 Property, Class 2 Property, or Class 3 Property.

"(J)(1) Notwithstanding any other provision of subsection (c-3) of this section, real property for which a building permit has been issued and building is being actively pursued as of September 30 of the preceding tax year shall be classified as Class 4 Property for up to 3 years from the date the building permit was issued or until the property becomes occupied, whichever occurs first. If the property becomes occupied within the 3-year period, the

## ENROLLED ORIGINAL

property shall be classified in accordance with its occupancy and use. If the property remains unoccupied for more than the 3-year period, the property shall be classified as Class 5 Property for the real property tax year that immediately follows the real property tax year during which the 3-year period expired

"(2) Notwithstanding any other provision of subsection (c-3) of this section, real property for which an application for the necessary approval for development of real property is pending, as of September 30 of the preceding tax year, before the Board of Zoning Adjustment, the Zoning Commission, the Commission of Fine Arts, the Historic Preservation Board, or the National Capital Planning Commission shall be classified as Class 4 Property for up to 3 years from the date the application was submitted or until the property becomes occupied, whichever occurs first. If the property becomes occupied within the 3-year period, the property shall be classified in accordance with its occupancy and use. If the property remains unoccupied for more than the 3-year period, the property shall be classified as Class 5 Property for the real property tax year that immediately follows the real property tax year during which the 3-year period expired."

(16) By inserting the word "unimproved" after the phrase "Class 5 Property shall be comprised of all" in paragraph (5)(A); and

(17) By adding new paragraphs (5)(C) and (5)(D) to read as follows:

"(C) Class 5 Property shall be comprised of unoccupied improved real property that has been unoccupied for 2 or more years on September 30 of the preceding the tax year. In the case of real property for which a supplemental assessment was conducted pursuant to section 5(b) of Title IX of the District of Columbia Revenue Act of 1937, approved May 16, 1938 (52 Stat. 373; D.C. Code § 47-829), the 2 or more years shall begin on the date that the assessment roll and tax list were first revised to reflect the estimated market value of such property."

"(D) Notwithstanding any other provisions of subsection (c-3) of this section, any real property that is subject to an order of condemnation issued by the Board for the Condemnation of Insanitary Buildings, which is established pursuant to section 3 of An Act to create a board for the condemnation of insanitary buildings in the District of Columbia, and for other purposes, approved May 1, 1906 (34 Stat. 157; D.C. Code § 5-703), shall be classified as Class 5 Property within 1 year of such order unless the condemnation order expressly authorizes the improved property to be occupied."

(d) A new subsection (c-3A) is added to read as follows:

"(c-3A) For purposes of subsection (c-3) of this section, real property for which a supplemental assessment was conducted pursuant to section 5(b) of Title IX of the District of Columbia Revenue Act of 1937, approved May 16, 1938 (52 Stat. 373, D.C. Code § 47-829), shall be classified in accordance with its intended use; provided, however, that residential real property shall only be classified in accordance with its actual occupancy and use."

(e) Subsection (d-1) is amended as follows:

(1) By amending paragraph (1) to read as follows:

## ENROLLED ORIGINAL

"(1)(a) The term "occupied" means not unoccupied.

"(b) The term "unoccupied" means:

"(1) In the case of real property constructed, converted, or used for nontransient residential dwelling purposes, real property that:

"(A) Is uninhabited;

"(B) Is inhabited solely by a person who does not have lawful permission to inhabit the property; or

"(C) Is subject to an order of condemnation issued by the Board for the Condemnation of Insanitary Buildings pursuant to section 3 of An Act To create a board for the condemnation of insanitary buildings in the District of Columbia, and for other purposes, approved May 1, 1906 (34 Stat. 157; D.C. Code § 5-703), unless the condemnation order expressly authorizes the improved property to be occupied.

"(2) In the case of real property not constructed, converted, nor used for nontransient residential dwelling purposes, real property that:

"(A) Is abandoned by all owners;

"(B) Is secured to prevent use or occupancy; or

"(C) Is subject to an order of condemnation issued by the Board for Condemnation of Insanitary Buildings section 3 of An Act To create a board for the condemnation of insanitary buildings in the District of Columbia, and for other purposes, approved May 1, 1906 (34 Stat. 157; D.C. Code § 5-703), unless the condemnation order expressly authorizes the improved property to be occupied.

"(c) The term "abandoned" means to relinquish or give up a right or interest in real property with the intent of never again reasserting the right or resuming the interest.

"(d) Real property that is the subject of a probate proceeding or litigation regarding ownership or occupancy of the property shall not be classified as Class 5 Property.";

(2) By amending paragraph (2) to read as follows:

"(2) To assist in the determination of real property classification, the Mayor may devise a form and mail the form to owners of real property, as the Mayor deems appropriate. The owner shall complete and return the form within the time prescribed by the Mayor.";

(3) By repealing paragraph (4); and

(4) By adding the following sentence at the end of paragraph (6):

"The Mayor may waive the penalty for just cause."

Sec. 3. Applicability.

Subsection 2(a)(5)(B) shall take effect as of October 1, 1994.

Note, Section  
47-813

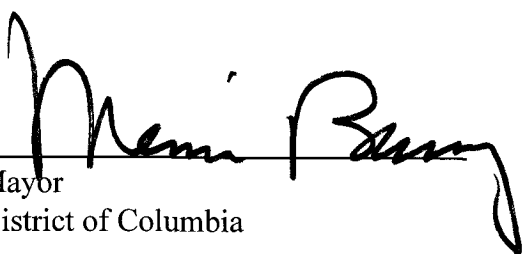
Sec. 4. (a) This act shall take effect after a 30-day period of Congressional review following approval by the Mayor (or in the event of veto by the Mayor, action by the Council of the District of Columbia to override the veto) as provided in § 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act, approved December 24,



**ENROLLED ORIGINAL**

1973 (87 Stat. 813; D.C. Code § 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: August 11, 1995



## COUNCIL OF THE DISTRICT OF COLUMBIA

COUNCIL PERIOD ELEVEN

## RECORD OF OFFICIAL COUNCIL VOTE

B11-380

Docket No.

☐ ITEM ON CONSENT CALENDAR☒ ACTION & DATE

ADOPTED FIRST READING, 07-11-95

☒ VOICE VOTE  
RECORDED VOTE ON REQUEST

APPROVED

CHAVOUS AND LIGHTFOOT

ABSENT

☐ ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									
X - Indicates Vote					AB - Absent					NV - Present not Voting				

CERTIFICATION RECORD

Secretary to the Council

Date

☒ ITEM ON CONSENT CALENDAR☒ ACTION & DATE

ADOPTED FINAL READING, 07-29-95

☒ VOICE VOTE  
RECORDED VOTE ON REQUEST

APPROVED

LIGHTFOOT

ABSENT

☐ ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									
X-indicates no					AB-Absent					NV-Present not voting				

CERTIFICATION RECORD

Secretary to the Council

Date

☐ ITEM ON CONSENT CALENDAR☐ ACTION & DATE☐ VOICE VOTE  
RECORDED VOTE ON REQUEST

ABSENT

☐ ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									
X - Indicates Vote					AB - Absent					NV - Present not Voting				

CERTIFICATION RECORD

Secretary to the Council

Date