ENROLLMENT(S)

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COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 11-220

"District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Tax Year 1998 Temporary Amendment Act of 1996".

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. 11-846, on first and second readings, September 17, 1996 and October 1, 1996, respectively. Following the signature of the Mayor on October 18, 1996, pursuant to Section 404(e) of "the Act", and was assigned Act No. 11-434, and published in the November 15, 1996, edition of the D.C. Register (Vol. 43 page 6181) and transmitted to Congress on January 15, 1997 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 11-220, effective April 9, 1997.

CHARLENE DREW JARVIS

Chairman Pro Tempore of the Council

Dates Counted During the 30-day Congressional Review Period:

Feb.

3,4,5,6,7,10,11,12,13,24,25,26,27,28

Mar.

3,4,5,6,10,11,12,13,14,17,18,19,20,21

Apr.

7,8

ENROLLED ORIGINAL

AN ACT

D.C. ACT 11-434

Codijication District oj Columbia Code 1997 Supp.

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

OCTOBER 18, 1996

To amend, on a temporary basis, the District of Columbia Real Property Tax Revision Act of 1974 to provide that the Mayor shall publish in the District of Columbia Register the proposed 1997 real property tax rates on the third Friday following the date the 1997 real property assessment roll is certified and to provide that the assessed value of all real property located in the District of Columbia for real property tax year 1998 shall be the assessed value for real property tax year 1997 and the valuation date for real property tax year 1998 real property assessments shall be January 1, 1997.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Tax Year 1998 Temporary Amendment Act of 1996".

- Sec. 2. Title IV of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1051; D.C. Code § 47-801 *et seq.*), is amended as follows:
- (a) Section 413 (D.C. Code § 47-815) is amended by adding a new subsection (a-3) to read as follows:

Note, Section 47-815

- "(a-3) The Mayor shall publish in the District of Columbia Register the proposed 1997 real property tax rates by the third Friday following the date the 1997 real property assessment roll is certified.".
- (b) Section 421 (D.C. Code § 47-820) is amended by adding new subsections (a-1) and (a-2) to read as follows:

Note, Section 47-820

"(a-1) Notwithstanding subsection (a) of this section, the real property tax year 1998 assessed value of all real property, subject to appeal pursuant to section 426a of the District of Columbia Real Property Tax Revision Act of 1974, effective March 17, 1993 (D.C. Law 9-241; D.C. Code § 47-825.1), shall be the real property tax year 1997 assessed value; provided, that for the purposes of appeal, the valuation date for real property tax year 1998 real property assessments shall be January 1, 1997. For purposes of determining the real property tax year

1998 assessment, the 1997 assessment with the latest date shall be the final 1997 assessment by the Mayor unless the assessment was otherwise revised by the Board of Real Property Assessments and Appeals or the Superior Court of the District of Columbia. In the case of a revision, the 1997 assessment shall be the assessment as determined by the Board of Real Property Assessments and Appeals or the Superior Court.

"(a-2) Subsection (a-1) of this section shall not affect the authority of the Mayor 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), to conduct a supplemental assessment of any property located in the District and shall not affect the right of a real property owner pursuant to section 5(c) of Title IX of the District of Columbia Revenue Act of 1937, approved May 16, 1938 (52 Stat. 373; D.C. Code § 47-830), to appeal from the supplemental assessment to the Board of Real Property Assessments and Appeals.".

Sec. 3. Section 2(a) shall apply as of August 15, 1996.

Sec. 4. Fiscal impact statement.

The estimated revenue from implementing the freeze on FY 1997 real property tax assessments for FY 1998 is \$0, with no change of the current FY 1995 estimate of \$603.3 million. This results from the ability of property owners to appeal if their property declines in value between FY 1997 and FY 1998, and the current state of the economy of the District in which very few properties are increasing in value.

This estimate assumes the appeals behavior of property owners for Tax Year 1998 will be comparable to past participation.

Sec. 5. (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 Authority Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(a)), and a 30-day period of Congressional review 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 § 1-233(c)(1)), and publication in the District of Columbia Register.

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(b) This act shall expire after 225 days of its having taken effect or upon the effective date of the District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Year 1998 Amendment Act of 1996, whichever occurs first.

Chairman

Council of the District of Columbia

Mayor

District of Columbia

APPROVED: October 18, 1996



COUNCIL OF THE DISTRICT OF COLUMBIA

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CERTIFICATION RECORD

Secretary to the Council

Date