

AN ACT

*Codification
District of
Columbia
Code
2001 Supp.*

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on a temporary basis, Title 47 of the District of Columbia Code to authorize the Chief Financial Officer to change an assessment or real property classification for reasonable cause and to authorize the Chief Financial Officer to provide tax relief when an exempt use report is not timely filed.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Real Property Equitable Tax Relief Temporary Act of 2000".

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

(a) Section 47-825.1(h-1) is amended by adding a new paragraph (3) to read as follows:

"(3) Notwithstanding § 47-820(a-1), the Chief Financial Officer may change an assessment or real property classification which is the result of a substantial error that would cause an injustice to the owner for the immediately succeeding, current, or preceding 3 tax years."

(b) Section 47-1007(b) is amended by striking the phrase "provided, however, that such tax shall be for a minimum period of 30 days" and inserting the phrase "provided, that the Chief Financial Officer may abate the tax for reasonable cause" in its place.

(c) The table of contents for Chapter 8 is amended by adding the section designation "47-811.2. Overpayment; credit or refund; interest." at the end.

(d) A new section 47-811.2 is added to read as follows:
"§ 47-811.2. Overpayment; credit or refund; interest.

"(a) Subject to subsection (b) of this section, if there is a payment of real property tax that results in an overpayment for a billing period or levy with priority, the overpayment shall be credited in order of priority against the real property tax owing on the property for a subsequent billing period or levy.

"(b) The Chief Financial Officer shall refund the payment, less the total real property tax owing, to the person who made the payment; provided, that the refund shall not be allowed unless:

"(1) The owner files a claim for refund within 3 years from the date the payment

was made;

"(2) The Chief Financial Officer corrected or changed an assessment or real property classification under § 47-825.1(h-1) which created the overpayment;

"(3) The property has been so reassessed under § 47-831 that an overpayment resulted for the periods of reassessment; or

"(4) The tax was abated for reasonable cause under § 47-1007.

"(c) A claim for refund shall be made in the manner prescribed by the Chief Financial Officer.

"(d) The District of Columbia shall pay interest on the overpayment beginning 90 days after the receipt of the claim for refund.

"(e) The interest payable by the District under subsection (d) of this section shall be at the rate provided in § 47-3310(c).

"(f) The owner, after seeking refund of the overpayment as set forth in this section, may, within one year from the last day of the tax year in which the claim for refund was made, file suit in the Superior Court of the District of Columbia in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304; provided, that the real property tax, including any penalties and interest, shall have first been paid.

"(g) This section shall not apply to an action timely filed under § 47-825.1(j-1).".

Sec. 3. Fiscal impact statement.

There is no fiscal impact associated with this temporary legislation.

Sec. 4. Effective date.

(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

ENROLLED ORIGINAL

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.

Chairman
Council of the District of Columbia

Mayor
District of Columbia