A RESOLUTION

To declare the existence of an emergency with respect to the need to provide equitable real property tax relief for the real property described as Lot 0860, Square 777 and owned by Mark Bezner and Kuniko Yasuda.

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the "Bezner Real Property Tax Relief Emergency Declaration Resolution of 2014".

Sec. 2. (a) There is an immediate need to provide equitable real property tax relief to certain real property, described as Lot 0860, Square 777 and owned by Mark Bezner and Kuniko Yasuda, for tax years 1991 through 2009.

(b) Lot 0860, Square 777 is a very tiny strip of land ("additional lot") abutting a townhouse purchased by Mark Bezner and Kuniko Yasuda in 1991.

(c) Although the additional lot was included in the description of the property in the deed that conveyed the townhouse to Mark Bezner and Kuniko Yasuda, the separate lot number was not set forth in the deed. Thus, the new property owners had no knowledge that they owned the additional lot.

(d) Further complicating matters, this additional lot was incorrectly assessed by Office of Tax and Revenue ("OTR") from 1991 to the present leaving the owners with inflated taxes concomitant with the inflated and incorrect assessment.

(e) OTR's authority under current law allows it to make corrections going back 3 years. The emergency legislation grants OTR the authority to make adjustments concerning the additional lot from 1991 through 2009 to prevent substantial injustice to the property owners.

Sec. 3. The Council of the District of Columbia determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that the Bezner Real Property Tax Relief Emergency Amendment Act of 2014 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.