

COUNCIL OF THE DISTRICT OF COLUMBIA

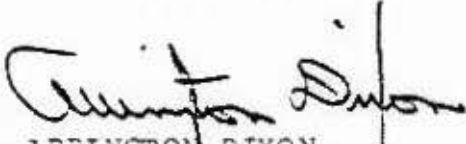
NOTICE

D. C. LAW 2-138

"Real Property Tax Rate Act for Tax Year 1979"

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. 2-369, on first and second readings, October 3, 1978 and October 17, 1978 respectively. Following the signature of the Mayor on November 9, 1978, this legislation was assigned Act No. 2-299, published in the December 1, 1978, edition of the D.C. Register, (Vol. 25 page 5147) and transmitted to Congress on January 18, 1979 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 the following legislation as D.C. Law 2-138, effective March 3, 1979.


ARRINGTON DIXON
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

January 18, 19, 22, 23, 24, 25, 26, 29, 30, 31
February 1, 2, 5, 6, 7, 8, 9, 13, 14, 15, 16, 20, 21, 22,
23, 26, 27, 28

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

NOVEMBER 9, 1978

To establish the real property tax rates for tax year 1979.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,
That this act may be cited as the "Real Property Tax Rate
Act for Tax Year 1979".

Sec. 2. For the purposes of this act:

(a) The term "condominium" means the ownership of a
single dwelling unit in a horizontal property regime.

(b) The term "cooperative housing association" means an
association, whether incorporated or unincorporated,
organized for the purpose of owning and operating
residential real property in the District of Columbia, the
shareholders or members of which, by reason of their
ownership of a stock or membership certificate, a
proprietary lease or other evidence of membership, are
entitled to occupy a dwelling unit pursuant to the terms of
a proprietary lease or occupancy agreement.

(c) The term "dwelling unit" means any room or group of
rooms forming a single unit which is used or intended to be
used for living, sleeping, the preparation and eating of

meals and which is located within a building which is wholly or partially used or intended to be used for living and sleeping by human occupants.

(d) The term "horizontal property regime" shall have the meaning given that term by section 3 of the Horizontal Property Act of the District of Columbia (77 Stat. 451; D.C. Code, sec. 5-903).

(e) The term "non-transient" means occupancy of a dwelling unit or units by any person(s) for a period of more than five (5) consecutive days during any one (1) stay in such unit(s).

(f) The term "single family residential property" means improved residential real property which is used exclusively for non-transient residential purposes and which contains not more than one (1) dwelling unit, whether as a row, detached or semi-detached structure or which is a single condominium unit within a horizontal property regime.

(g) The term "five-family residential property" means improved real property which contains more than one (1) but not more than five (5) dwelling units, is used exclusively for non-transient dwelling purposes, and has, through its owner, applied for and obtained the deduction provided for in subsection (b) of section 3 of the Residential Property Tax Relief Act of 1977, effective February 18, 1978 (D.C.

Law 2-45). If the owner was entitled but failed to file an application for such deduction, said owner shall have sixty (60) days from the effective date of this act to file such application.

Sec. 3. The rate of taxation on taxable real property in the District of Columbia for the tax year beginning July 1, 1978, and ending June 30, 1979, is hereby fixed and established as follows:

(a) At one dollar and fifty-four cents (\$1.54) per each one hundred dollars (\$100.00) of assessed value for single family residential property, five-family residential property and real property owned by a cooperative housing association and operated for residential purposes; and

(b) At one dollar and eighty-three cents (\$1.83) per each one hundred dollars (\$100.00) of assessed value for all other property.

Sec. 4. (a) Notwithstanding the provisions of section 3 of this act, for the tax year commencing July 1, 1979 only, tax bills relating to five-family residential property shall not reflect the one dollar and fifty-four cents (\$1.54) real property tax rate provided for in said section. Such tax bills shall be paid in the full amount shown thereon and at the time due. The amount of real property taxes payable for five-family residential property at the one dollar and

fifty-four cents (\$1.54) tax rate shall be determined by the Mayor at the earliest practicable time after the tax is paid and shall be refunded to the owners of such property, such refunds to be made from current real property tax revenues.

(b) The Mayor is hereby authorized to promulgate such rules and regulations as are necessary to carry out the purposes of this section.

Sec. 5. The first sentence of section 411 of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1052; D.C. Code, sec. 47-631) is amended to read as follows:

"Notwithstanding the provisions of section 47-501 of the D.C. Code, there is hereby levied for each fiscal year a tax on the real property in the District of Columbia at a rate or rates determined according to the provisions of this chapter: PROVIDED HOWEVER, That in no event shall the highest rate of tax applied to any of the classes of real property established pursuant to section 47-632a(b) of the D.C. Code exceed, by more than twenty per centum (20%), the lowest rate of tax applied to any of such classes of property."

Sec. 6. This act shall take effect in accordance with the provisions of section 602(c)(1) of the District of

Enrolled Original

-5-

Columbia Self-Government and Governmental Reorganization

Act.

RECORD OF OFFICIAL COUNCIL ACTION (Page 2)

Docket No: Bill 2-369

Presented to the Mayor: OCT 20 1978

Patricia E. Murray
Secretary to the Council

Action of the Mayor: NOV 9 1978

- Approved: Disapproved;
 Disapproved in part --*Reference Document:
 *Budget Actions.

Milton M. Ashkin 9 1978
Mayor of the District of Columbia

Returned Without Action

..... Executive Secretary, D. C.

Enacted without Mayor's Signature _____

..... Secretary to the Council

Council Reenactment: _____

VOICE VOTE: _____

..... Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	Y/N	Y/N	Y/N	COUNCIL MEMBER	Y/N	Y/N	Y/N
TUCKER				MASON			SPAULDING
HADDY				MOORE, D.			WILSON
BARRY				MOORE, E.			WINTER
CLARKE				ROLARK			
DEYON				SICKLETON			

E-Enrollment Vote A-Absent N-Not Yet Voted

..... Secretary to the Council

Presented to the President: _____

..... Secretary to the Council

Action of the President: _____

Reenactment Approved

Mayor's Veto Sustained

..... President of the U. S.

Submitted to the Congress: _____

..... Secretary to the Council

Senate Action: _____
Resolution Number: _____

House Action: _____
Resolution Number: _____

..... Secretary of the Senate

..... Clerk of the House