

COUNCIL OF THE DISTRICT OF COLUMBIA

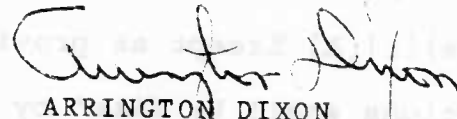
NOTICE

D.C. LAW 4-129

"Homeowners Deduction Application Act of 1982".

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. 4-267 on first and second readings, April 27, 1982 and May 11, 1982, respectively. Following the Signature of the Mayor on June 1, 1982, this legislation was assigned Act No. 4-194, published in the June 11, 1982 edition of the D.C. Register, (Vol. 29 page 2405) and transmitted to Congress on June 4, 1982 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 4-129, effective July 24, 1982.



ARRINGTON DIXON
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

June 4,7,8,9,10,11,14,15,16,17,18,21,22,23,24,25,28,29,30
July 1,12,13,14,15,16,19,20,21,22,23

D.C. LAW 4-129
EFFECTIVE DATE JUL 24 1982

AN ACT

D.C. ACT 4-194

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JUN 01 1982

To provide a new method for applying for the homeowners deduction, and for other purposes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,
That this act may be cited as the "Homeowners Deduction Application Act of 1982".

Sec. 2. Section 3 of the Residential Property Tax Relief Act of 1977, effective February 28, 1978 (D.C. Law 2-45; D.C. Code, sec. 47-850) is amended by designating subsections "(e)" and "(f)" (D.C. Code, secs. 47-850(e) & (f)) as subsections "(f)" and "(g)" respectively, and adding a new subsection (e) immediately after subsection (d) to read as follows:

CODIFICATION
D.C. Code,
sec. 47-850
(1981 ed.)

"(e)(1)(A) Except as provided in paragraph (3), applications shall be filed by June 1st preceding any tax year. To obtain the deduction provided for under subsections (c)(1) and (d)(2) owners of eligible property shall properly complete and file an application as prescribed by the Mayor. To obtain the deduction and to determine the occupancy of eligible property as described in subsection (d)(2) each

shareholder or member of the cooperative housing association shall (in such manner and at such time as the Mayor shall prescribe) complete and return the application herein provided for. The Mayor may require the officers or managers of each cooperative housing association to distribute the applications to its shareholders or members and to collect the completed applications from such shareholders or members for return to the Mayor. Officers or managers of each cooperative housing association shall supply such other information as the Mayor may require.

"(B) The Mayor may verify the contents of the applications. If any person, corporation, or association shall willfully make a false statement concerning any information required to be supplied on such application, such person, corporation, or association shall be deemed guilty of perjury, and upon conviction thereof shall be subject to the penalties for that offense provided for by section 858 of An Act to establish a code of law for the District of Columbia, approved March 3, 1901 (31 Stat. 1329; D.C. Code, sec. 22-2501). Upon written request by the owner of eligible property, the Mayor may grant a reasonable extension of time for filing the application, not to exceed thirty (30) days.

"(2) Applications filed by June 1st shall apply for the tax year beginning on July 1st following the

date of application and for succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to paragraph (3):
PROVIDED, That the property remains eligible for the deduction. Eligibility for the deduction shall be determined according to the actual use of the property on the first day of each tax year. Property eligible for the deduction on the first day of any tax year shall remain eligible for the entire tax year. Where there is a change in ownership of residential real property after June 1st but before the beginning of the new tax year on July 1st, the new owner shall immediately notify the Mayor of such change and, to obtain the deduction, shall file a properly completed application by July 15th.

"(3) Commencing with the tax year beginning July 1, 1981 and ending June 30, 1982 the Mayor, in order to implement this subsection, shall mail every five years, on or before April 1st, an application to the owners of real property eligible for the deduction. Failure of the Mayor to mail an application to an owner of residential real property eligible for the deduction provided for under this section shall in no manner diminish the obligation of the owner to secure and file, in a timely manner, an application in order to obtain the deduction.

"(4) Any application properly completed and

timely filed for the tax year beginning July 1, 1981 and ending June 30, 1982 shall also apply to succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to paragraph (3). Any residential real property which obtains the deduction provided for under this section, for the tax year beginning July 1, 1981 and ending June 30, 1982 shall obtain the deduction for each succeeding tax year until the tax year for which said quinquennial filing is required:

PROVIDED, That the property remains eligible for the deduction. For the tax years beginning after June 30, 1982 the Mayor shall make applications available to any owner of real property for which the deduction was not obtained for the preceding tax year or second half of the preceding tax year, whichever is applicable.

"(5) Any residential real property which is not eligible for the deduction as of the first day of any tax year, shall be eligible for the deduction for the second half of such tax year if the property becomes eligible for the deduction by the following January 1st. To obtain the deduction for the second half of the tax year, owners of eligible property shall procure, complete and file an application by December 31st following the beginning of the tax year. Applications filed by December 31st in any tax year shall apply for the second half of such tax year and

for succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to paragraph (3):

PROVIDED, That the property remains eligible for the deduction. The Mayor may verify the contents of the applications. No extension of time shall be granted for filing the applications for the second half of the tax year.

"(6)(A) Whenever any real property which obtained the deduction provided for in this section for the preceding tax year becomes ineligible for the deduction, the owner of such property shall notify the Mayor (in such manner and at such time as the Mayor shall prescribe) of the termination of eligibility. The Mayor may verify the eligibility of any real property, for which the deduction has been obtained for any tax year, for the deduction for any subsequent tax year.

"(B) If any owner of real property subject to the provisions of this section who is required to notify the Mayor under this subsection of a termination of eligibility for any tax year fails to notify the Mayor (in such manner and at such time as the Mayor shall prescribe) of such termination, the deduction shall be disallowed for each such tax year, and the property shall be reclassified in accordance with the provisions of 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, sec. 47-813) and shall be taxed at the appropriate rate of taxation for that class. There shall be added to the tax a penalty of 10 percentum of such tax for each such tax year.

"(7) The provisions of this subsection shall apply with respect to tax years beginning after June 30, 1982."

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


D.C. Code,
sec. 47-813
(1981 ed.)


"(e) An application properly completed and timely filed in accordance with section 3(e) of the Residential Property Tax Relief Act of 1977, effective February 28, 1978 (D.C. Law 2-45; D.C. Code, sec. 47-850(e)), as added by the Homeowners Deduction Application Act of 1982, shall be required for purposes of classifying real property as Class One Property and imposing the applicable rate of taxation thereon. The Mayor may require an owner of real property to submit such additional information as in the Mayor's judgment will assist in determining the classification of real property under subsections (b) and (c) of this section, such information to be submitted at the time and in the manner prescribed by the Mayor."

Sec. 4. Section 3(c)(3), (c)(4), and (d)(3) of the Residential Property Tax Relief Act of 1977, effective February 28, 1978 (D.C. Law 2-45; D.C. Code, sec. 47-850(c)(3), (c)(4), & (d)(3)) is repealed.

D.C. Code,
sec. 47-850(c)(3)
(c)(4), & (d)(3)
repealed.

Sec. 5. 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 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, sec. 1-233(c)(1)).


Chairman
Council of the District of Columbia


Mayor
District of Columbia

APPROVED: June 1, 1982



COUNCIL OF THE DISTRICT OF COLUMBIA
Council Period Four
Second Session

DOCKET NO: B 4-267

Item on Consent Calendar

ACTION: Adopted First Reading, 4-27-82

VOICE VOTE: Unanimous

Absent: all present

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. DIXON					KANE					SHACKLETON				
WINTER					MASON					SPAULDING				
CLARKE					MOORE, JR.					WILSON				
CRAWFORD					RAY									
JARVIS					ROLARK									

X - Indicates Vote A.B. - Absent N.V. - Not Voting

CERTIFICATION OF RECORD

William R. Cunningham
Secretary to the Council

5/14/82
Date

Item on Consent Calendar

ACTION: Adopted Final Reading, 5-11-82

VOICE VOTE: Unanimous

Absent: Kane

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. DIXON					KANE					SHACKLETON				
WINTER					MASON					SPAULDING				
CLARKE					MOORE, JR.					WILSON				
CRAWFORD					RAY									
JARVIS					ROLARK									

X - Indicates Vote A.B. - Absent N.V. - Not Voting

CERTIFICATION OF RECORD

William R. Cunningham
Secretary to the Council

5/14/82
Date

Item on Consent Calendar

ACTION: _____

VOICE VOTE: _____

Absent: _____

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. DIXON					KANE					SHACKLETON				
WINTER					MASON					SPAULDING				
CLARKE					MOORE, JR.					WILSON				
CRAWFORD					RAY									
JARVIS					ROLARK									

X - Indicates Vote A.B. - Absent N.V. - Not Voting