#### COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 5-130

"Real Property Tax Appellate Provisions Amendment Act of 1984".

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. 5-303 on first and second readings, July 10, 1984 and September 12, 1984, respectively. Following the signature of the Mayor on October 1, 1984, this legislation was assigned Act No. 5-183, published in the October 19, 1984 edition of the D.C. Register, (Vol. 31 page 5199) and transmitted to Congress. January 7, 1985 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 5-130, effective March 13, 1985.

DAVID A. CLARKE

Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

January 7,22,23,24,25,28,29,30,31

February 1,4,5,6,7,19,20,21,22,25,26,27,28

March 1,4,5,6,7,8,11,12

EFFECTIVE MAR 1 3 1985

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#### QC. ACT 5-183

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

# OCT 0 1 1984

To amend An Act To define the real property exempt from taxation in the District of Columbia to clarify the time for filing appeals relating to real property taxassessments equalizations or valuations on real property for which an exemption is claimed.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,
That this act may be cited as the "Real Property Tax
Appellate Provisions Amendment Act of 1984".

- Sec. 2. Section 5 of An Act To define the real property exempt from taxation in the District of Columbia, approved December 24, 1942 (56 Stat. 1091; D.C. Code, sec. 47-1009), is amended to read as follows:
- "(a)(1) Within six months after the date on which the Mayor mails written denial of an exemption under this Act, any institution, organization, corporation, or association aggrieved by any assessment, classification, equalization, or valuation of real property deemed to be exempt from taxation under the provisions of sections 1 to 6 may appeal to the Superior Court of the District of Columbia in the same manner and to the same extent as is provided in sections 3 and 4 of title IX of the District of Columbia Revenue Act of 1937, approved July 29, 1970 (84 Stat. 579; D.C. Code, sec. 47-3303 et seg.). Payment of the tax bill

D.C. Code sec. 47-1009 Note, D.C. Code secs. 47-47-3303 (1985 sur

shall not be a prerequisite for the appeal. Enrolled Orig

- "(2) Approval of the assessment rolls described in section 426(g) of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1055; D.C. Code, sec. 47-825(g)), shall not preclude the Mayor from making decisions on applications for exemptions filed before July 1st and pending before the Mayor at the time the assessment roll is approved, and all decisions in regard to the applications shall be appealable as provided in paragraph 1.
- "(b) Applications for exemptions from the real property tax must be received on or before June 30th in order to obtain the exemption for the next tax year. If approved, the exemption will become effective as of July 1 of the tax year for which the exemption is granted.".
- Sec. 3. 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)).

Cháirman

Louncil of the District of Columbia

Mayor

District of Columbia

APPROVED: October 1, 1984



KANE MASON

## COUNCIL OF THE DISTRICT OF COLUMBIA

Council Period Five - Second Session

### RECORD OF OFFICIAL COUNCIL VOTE

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