

COUNCIL OF THE DISTRICT OF COLUMBIA

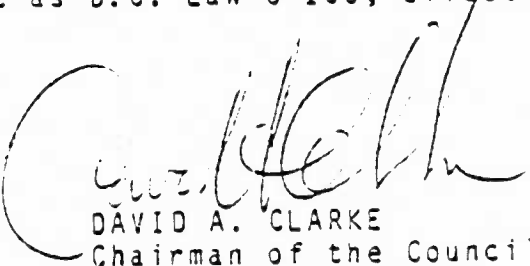
NOTICE

D.C. LAW 6-153

"Real Property Tax Rates for Tax Year 1987 Act of 1986".

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. 6-476 on first and second readings, June 24, 1986 and July 8, 1986, respectively. Following the signature of the Mayor on July 16, 1986, this legislation was assigned Act No. 6-195, published in the August 8, 1986, edition of the D.C. Register, (Vol. 33 page 4787) and transmitted to Congress on July 22, 1986 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 6-153, effective September 23, 1986.

  
DAVID A. CLARKE  
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

July	22,23,24,25,28,29,30,31
August	1,4,5,6,7,8,11,12,13,14,15
September	8,9,10,11,12,15,16,17,18,19,22

EFFECTIVE DATE SEP 23 1986

AN ACT

D.C. ACT 6 - 1 9 5

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JUL 1 6 1986

To establish the real property tax rates for tax year 1987 and to establish the real property special tax rates on taxable real property for tax year 1987, increase the homestead exemption, and provide additional property tax relief for class 1 property owners over 65 on retirement income.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Real Property Tax Rates for Tax Year 1987 Act of 1986".

Sec. 2. (a) Pursuant to section 412 of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1052; D.C. Code, sec. 47-812), the following rates of taxation are established for taxable real property in the District of Columbia for the tax year beginning July 1, 1986, and ending June 30, 1987:

Note, D.C. sec. 47-812 (1987 supp.)

(1) \$0.8686 for each \$100 of assessed value for class 1 property;

(2) \$1.0966 for each \$100 of assessed value for class 2 property;

(3) \$1.2957 for each \$100 of assessed value for

class 3 property; and

(4) \$1.4454 for each \$100 of assessed value for class 4 property.

(b) Pursuant to section 6 of the General Obligation Bond Act of 1985, effective November 19, 1985 (D.C. Law 6-60; 32 DCR 5821), the following rates are established for the real property special tax on taxable real property in the District of Columbia for the tax year beginning July 1, 1986, and ending June 30, 1987:

(1) \$0.3514 for each \$100 of assessed value for class 1 property;

(2) \$0.4434 for each \$100 of assessed value for class 2 property;

(3) \$0.5243 for each \$100 of assessed value for class 3 property; and

(4) \$0.5846 for each \$100 of assessed value for class 4 property.

(c) For purposes of this section, the terms "class 1 property", "class 2 property", "class 3 property" and "class 4 property" each has the meaning given each term in section 412a (c-1)(1), (2), (3), and (4) of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1052; D.C. Code, sec. 47-813).

(d) The Mayor of the District of Columbia shall issue rules necessary to implement the provisions of this section.

Sec. 3. Pursuant to section 415 of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1053; D.C. Code, sec. 47-817), the Council of the District of Columbia ("Council") adopts the following reports as the Council's comparison of tax rates and burdens applicable to residential and nonresidential real property in the District of Columbia with the rates on property in jurisdictions in the vicinity of the District and as the Council's comparison of other major taxes:

(1) "Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison" (Government of the District of Columbia, June 1986); and

(2) "Comparison of Tax Rates and Burdens in the Washington Metropolitan Area" (Government of the District of Columbia, June 1986).

Sec. 4. 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 as follows:

(1) Subsection (c)(1) is amended by striking the words "nine thousand dollars (\$9,000)" and inserting the words "\$9,000 or, commencing with that portion of tax year beginning July 1, 1986, that occurs after January 1, 1987, the amount of 15,000" in their place;

(2) Subsection (d)(2) is amended by striking the

words "nine thousand dollars (\$9,000)" and inserting the words "\$9,000 or, commencing with that portion of tax year beginning July 1, 1986, that occurs after January 1, 1987, the amount of \$15,000" in their place; and

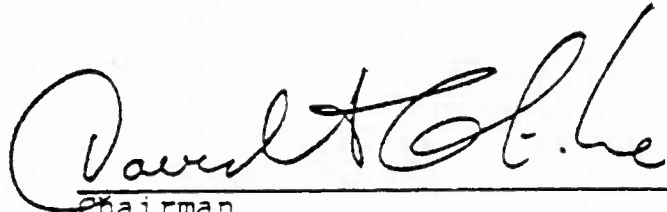
(3) Subsection (d)(2) is amended by striking the words "eighteen percent (18%)" and inserting in their place the figure "30%".

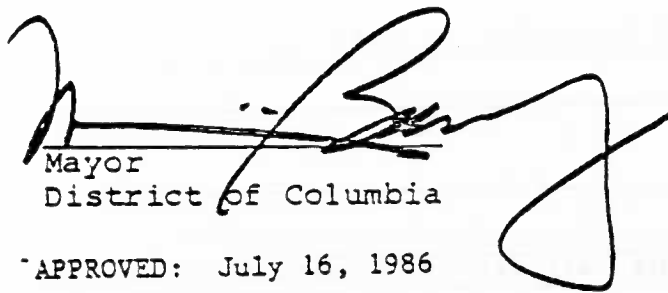
Sec. 5.(a) All class 1 property owners, 65 years of age or older, who receive retirement income, social security benefits, or both, as their primary means of support, shall be eligible for a 50% decrease in property tax liability.

(b) The Mayor shall issue rules necessary to implement the provisions of this section.

Sec. 6. (a) Except as provided in subsection (b) of this section, 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)).

(b) Sections 4 and 5 of this act shall take effect  
January 1, 1987.

  
\_\_\_\_\_  
Chairman  
Council of the District of Columbia

  
\_\_\_\_\_  
Mayor  
District of Columbia  
APPROVED: July 16, 1986



COUNCIL OF THE DISTRICT OF COLUMBIA  
Council Period Six — Second Session

RECORD OF OFFICIAL COUNCIL VOTE

DOCKET NO: B 6-476

Item on Consent Calendar

ACTION & DATE: Adopted First Reading, 6-24-86

VOICE VOTE: Unanimous

Recorded vote on request

Absent: all present

ROLL CALL VOTE: — RESULT \_\_\_\_\_

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. CLARKE					MASON					SPAULDING				
SMITH, JR.					RAY					WILSON				
CRAWFORD					ROLARK					WINTER				
JARVIS					SCHWARTZ									
KANE					SHACKLETON									

X — Indicates Vote      A.B. — Absent      N.V. — Present, not voting

CERTIFICATION RECORD

*Russell Smith*  
Secretary to the Council

7/11/86  
Date

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 7-8-86

VOICE VOTE: Unanimous

Recorded vote on request

Absent: all present

ROLL CALL VOTE: — RESULT \_\_\_\_\_

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. CLARKE					MASON					SPAULDING				
SMITH, JR.					RAY					WILSON				
CRAWFORD					ROLARK					WINTER				
JARVIS					SCHWARTZ									
KANE					SHACKLETON									

X — Indicates Vote      A.B. — Absent      N.V. — Present, not voting

CERTIFICATION RECORD

*Russell Smith*  
Secretary to the Council

7/11/86  
Date

Item on Consent Calendar

ACTION & DATE: \_\_\_\_\_

VOICE VOTE: \_\_\_\_\_

Recorded vote on request

Absent: \_\_\_\_\_

ROLL CALL VOTE: — RESULT \_\_\_\_\_

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. CLARKE					MASON					SPAULDING				
SMITH, JR.					RAY					WILSON				
CRAWFORD					ROLARK					WINTER				
JARVIS					SCHWARTZ									
KANE					SHACKLETON									

X — Indicates Vote      A.B. — Absent      N.V. — Present, not voting

CERTIFICATION RECORD