

COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 6-51

"Real Property Tax Rates for Tax Year 1986 and  
Classifications Amendment Act of 1985".

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. 6-268 on first and second readings, July 9, 1985, and September 10, 1985, respectively. Following the signature of the Mayor on September 30, 1985, this legislation was assigned Act No. 6-74, published in the October 11, 1985, edition of the D.C. Register, (Vol. 32 page 5681) and transmitted to Congress on October 3, 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 6-51, effective November 19, 1985.

DAVID A. CLARKE  
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

October	3,4,7,8,9,10,11,16,17,18,21,22,23,24,25,28,29,30, 31
November	1,4,5,6,7,8,12,13,14,15,18

**EFFECTIVE** NOV 19 1985  
**DATE**

AN ACT

D.C. ACT 6 - 74

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

SEP 3 0 1985

To establish real property tax rates for tax year 1986; to establish the real property special tax rates for tax year 1986; to amend the District of Columbia Real Property Tax Revision Act of 1974 to modify the ratemaking deadline and the real property tax classifications for tax year 1986 and for subsequent tax years; and for other purposes.

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 1986 and Classifications Amendment Act of 1985".

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. 1502; 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, 1985, and ending June 30, 1986:

Note,  
D.C. Code,  
sec. 47-81  
(1986 supp

(1) \$1.0615 for each \$100 of assessed value for class 1 property;

(2) \$1.3402 for each \$100 of assessed value for class 2 property;

(3) \$1.5712 for each \$100 of assessed value for class 3 property; and

(4) \$1.7662 for each \$100 of assessed value for

class 4 property.

(b) Pursuant to section 6 of the General Obligation Bond Act of 1984, effective September 26, 1984 (D.C. Law 5-115; 31 DCR 3997), 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, 1985, and ending June 30, 1986:

(1) \$0.1585 for each \$100 of assessed value for class 1 property;

(2) \$0.1998 for each \$100 of assessed value for class 2 property;

(3) \$0.2488 for each \$100 of assessed value for class 3 property; and

(4) \$0.2638 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. 1051; D.C. Code, sec. 47-813), as amended by section 3(b) of this act.

(d) 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

D.C. Code,  
sec. 47-818  
(1986 supp.)

nonresidential real property in the District of Columbia with the rates on property in jurisdictions in the vicinity of the District and, also, as the Council's comparison of other major taxes:

(1) "A Comparison of Tax Rates and Burdens in the Washington Metropolitan Area" (Government of the District of Columbia, June 1985);

(2) "A Comparison of Selected Tax Rates in the District of Columbia with those in the Fifty States" (Government of the District of Columbia, June 1985); and

(3) "Tax Burdens in Washington, D.C. Compared With Those in the Largest City in Each of the 50 States" (Government of the District of Columbia, June 1985).

Sec. 3. The District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1051; D.C. Code, sec. 47-801 et seq.), is amended as follows:

D.C. Code,  
sec. 47-812  
(1986 supp.)

(a) Section 412 (D.C. Code, sec. 47-812) is amended to read as follows:

"The Council, after public hearing, shall by July 15 of each year establish, by act, rates of taxation, by class, as provided in section 412a, and the rates shall be applied, during the tax year, to the assessed value of all real property subject to taxation. The Council, acting by resolution, may extend the time for establishing the rates of taxation. If the Council does extend the time for establishing the rates of taxation on real property, it must establish those rates for the tax year. If the Council does

not establish the rates of taxation of real property by July 15, and does not extend the time for establishing the rates, the rates of taxation of real property submitted by the Mayor pursuant to section 413(b)(3) shall be the rates of taxation to be applied during the tax year."

(b) Section 412a (D.C. Code, sec. 47-813) is amended by adding immediately after subsection (c) the following new subsection:

D.C. Code,  
sec. 47-813  
(1986 supp.)

"(c-1) For the property tax year beginning July 1, 1985 and ending June 30, 1986 and for each subsequent tax year, the following classes of real property are established:

"(1) Class 1 Property. -

"(A) Class 1 property shall be comprised of improved residential real property which:

"(i) Is occupied by the owner of the property;

"(ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a condominium; and

"(iii) Is used exclusively for nontransient residential dwelling purposes.

"(B) Improved residential real property which is owned by a cooperative housing association shall also be classified as class 1 property, so long as at least 50 percent of the dwelling units are occupied by the shareholders or members of the cooperative housing

association.

"(C) Vacant real property which abuts improved residential real property qualified as class 1 property shall be classified as class 1 property if the vacant property and the improved residential real property which it abuts have common ownership.

"(D) Vacant real property which is separated from class 1 improved residential real property by a public alley less than 30 feet wide shall be classified as class 1 property if the following conditions are met:

"(i) The vacant real property is less than 1,000 square feet in size;

"(ii) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structures on the vacant real property as a matter of right; and

"(iii) The owner of the vacant real property also owns the class 1 improved residential real property separated by the alley from the vacant lot.

"(2) Class 2 Property. -

"(A) Class 2 property shall be comprised of improved residential real property, including buildings, which:

"(i) Is not occupied by the owner thereof;

"(ii) Contains not more than 5 dwelling units, whether as a row, detached, or semidetached structure, or is a single dwelling unit owned as a

condominium; and

"(iii) Is used exclusively for nontransient residential dwelling purposes.

"(B) Improved residential real property which is owned by a cooperative housing association shall also be classified as class 2 property, so long as less than 50 percent of the dwelling units are occupied by the shareholders or members of the cooperative housing association.

"(C) Improved multifamily residential property which contains more than 5 dwelling units and is used exclusively for nontransient dwelling purposes shall also be classified as class 2 property.

"(D) Vacant real property which abuts improved residential real property qualified as class 2 property shall be classified as class 2 property if the vacant property and the improved residential real property which it abuts have common ownership.

"(E) Vacant real property which is separated from class 2 improved residential real property by a public alley less than 30 feet wide shall be classified as class 2 property if the following conditions are met:

"(i) The vacant real property is less than 1,000 square feet in size;

"(ii) The zoning regulations adopted by the Zoning Commission do not allow the building of any structures on the vacant real property as a matter of right; and

"(iii) The owner of the vacant real property also owns the class 2 improved residential real property separated by the alley from the vacant lot.

"(F) The Mayor may require an owner of real property to submit such information relating to the ownership of vacant real property as in the Mayor's judgment will assist in the determination of ownership of the property as required under this section for purposes of real property classification;

"(3) Class 3 Property -

"(A) Class 3 property shall be comprised of improved commercial real property, including hotels, motels, inns, or any other place, which is regularly used for the purpose of furnishing rooms, lodgings or accommodations to transients.

"(B) For purposes of subparagraph (A) the term 'transient' means a person who is merely sojourning in the District, including a person who is visiting for a few days, or comes to the District to perform some special service or attend some special event. Any person who is furnished accommodations for a period of 90 consecutive days or more shall no longer be considered a transient but shall be considered a permanent resident of the hotel, motel or inn.

"(4) Class 4 Property. -

"Class 4 property shall be comprised of all real property which is not class 1 property, class 2 property or class 3 property. Vacant real property which abuts and has



common ownership with real property subject to the apportionment provision of subsection (f) in this section shall also be classified as class 4 property."

(b) Subsection (d) is amended by striking the phrase "For the purposes of subsections (b) and (c)" and inserting the phrase "For the purposes of subsections (b), (c), and (c-1)" in its place.

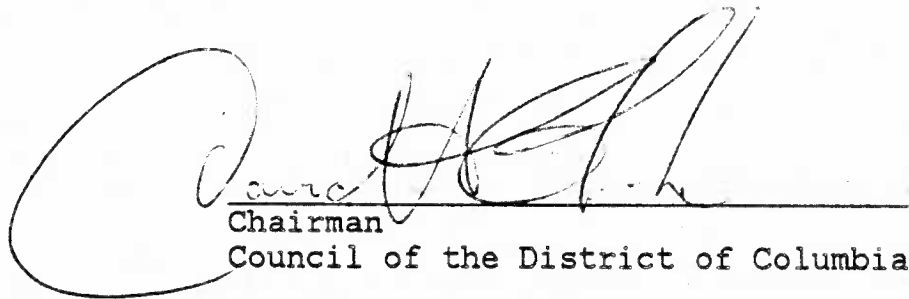
(c) Subsection (f) is amended by inserting the phrase "and (c-1)" immediately following the phrase "subsection (c)" wherever it appears.

Sec. 4. The Mayor shall issue rules to implement the provisions of this act pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1203; D.C. Code, sec. 1-1501 et seq.).

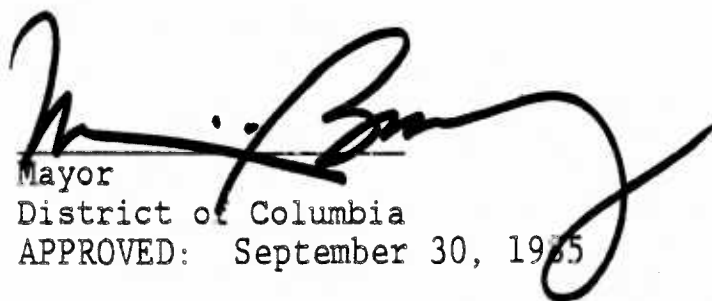
Note,  
D.C. Code, secs  
47-812,-818,  
-813  
(1986 supp.)

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: September 30, 1975