

ENROLLMENT(S)



(5)

COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 9-177

"Real Property Tax Rates for Tax Year 1993 and Real Property Tax Revision and Reclassification Amendment Act of 1992".

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. 9-563 on first and second readings, June 23, 1992, and July 7, 1992, respectively. Following the signature of the Mayor on July 28, 1992, this legislation was assigned Act No. 9-283, published in the August 7, 1992, edition of the D.C. Register, (Vol. 39 page 5868) and transmitted to Congress on July 31, 1992 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 9-177, effective October 7, 1992.



JOHN A. WILSON
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

July 31

August 3,4,5,6,7,10,11,12

September 8,9,10,11,14,15,16,17,18,21,22,23,24,25,28,29,30

October 1,2,5,6

AN ACT

Codification

D.C. ACT 9-283

District of Columbia Code

(1993 Supplement)

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JULY 28, 1992

To amend the District of Columbia Real Property Tax Revision Act of 1974 to establish the real property tax rates and real property special tax rates for tax year 1993, to postpone the date when Class 5 Property will include unoccupied buildings, to adopt certain reports submitted by the Mayor regarding real property taxes and other major taxes, and to allow property of homeowners forced out by a fire or other natural disaster to retain its Class 1 property tax status; to amend the Residential Real Property Tax Relief Act of 1977 to allow homeowners forced out by a fire or other natural disaster to receive a homestead exemption; to amend the Residential Property Tax Relief Act of 1977 and the Real Property Tax Rates for the Tax Year 1987 Act of 1986 to extend the deadline for filing the application for the homestead deduction and senior citizen property tax relief for tax year 1993; to amend the District of Columbia Income and Franchise Tax Act of 1947 to clarify the requirement to obtain a nonregulatory professional license as it applies to accountants; and to amend An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes to clarify that nonprofit educational organizations that provide programming under Instructional Television Fixed Service licenses are not subject to the tax on gross receipts.

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 1993 and Real Property Tax Revision and Reclassification Amendment Act of 1992".

Sec. 2. Section 412 of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1052; D.C. Code § 47-812), is amended as follows: Section 47-812

(a) Subsection (b) (D.C. Code § 47-812(b)) is amended to read as follows:

"(b) The following real property tax rates are established for taxable real property in the District of Columbia for the tax year beginning July 1, 1992, and ending June 30, 1993:

"(1) 0.5179 for each \$100 of assessed value for Class 1 Property;

"(2) 0.8308 for each \$100 of assessed value for Class 2
Property;
"(3) 0.9981 for each \$100 of assessed value for Class 3
Property;
"(4) 1.1599 for each \$100 of assessed value for Class 4
Property; and
"(5) 1.7750 for each \$100 of assessed value for Class 5
Property."

(b) Subsection (c) (D.C. Code § 47-812(c)) is amended to read as follows:

"(c) Pursuant to section 9 of the General Obligation Bond Act of 1992, effective January 28, 1992 (D.C. Law 9-83; 39 DCR 694), the following real property special tax rates are established for taxable real property in the District of Columbia for the tax year beginning July 1, 1992, and ending June 30, 1993:

"(1) 0.4421 for each \$100 of assessed value for Class 1
Property;
"(2) 0.7092 for each \$100 of assessed value for Class 2
Property;
"(3) 0.8519 for each \$100 of assessed value for Class 3
Property;
"(4) 0.9901 for each \$100 of assessed value for Class 4
Property; and
"(5) 1.5150 for each \$100 of assessed value for Class 5
Property."

Sec. 3. 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 § 47-813), is amended as follows: Section 47-813

(a) Subsection (c-2) (D.C. Code § 47-813(c-2)) is amended as follows:

(1) By striking the phrase "and the subsequent tax year beginning July 1, 1991 and ending June 30, 1992" and inserting the phrase "and the subsequent tax years beginning July 1, 1991 and ending June 30, 1992, and beginning July 1, 1992 and ending June 30, 1993" in its place; and

(2) By amending paragraph (1)(A)(i) to read as follows:

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

or

"(II) Is unoccupied due to a major fire, flood, or other casualty to the improved real property, if the improved real property was occupied by the owner of the property at the time of the casualty, and the major fire, flood, or other casualty occurred during the 12 months preceding the tax year and was not intentionally caused by the owner;"

(b) Subsection (c-3) (D.C. Code § 47-813(c-3)) is amended as follows:

(1) By striking the phrase "July 1, 1992 and ending June 30, 1993" and inserting the phrase "July 1, 1993 and ending June 30, 1994" in its place;

(2) By amending paragraph (1)(A)(i) to read as follows:

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

or

"(II) Is unoccupied due to a major fire, flood, or other casualty to the improved real property, if the improved real property was occupied by the owner of the property at the time of the casualty, and the major fire, flood, or other casualty occurred during the 12 months preceding the tax year and was not intentionally caused by the owner;" and

(3) By repealing paragraph (1)(C)(i) (D.C. Code § 47-813 (c-3)(1)(C)(i)).

Sec. 4. Section 415A(1) and (2) of the District of Columbia Real Property Tax Revision Act of 1974, effective October 1, 1987 (D.C. Law 7-28; D.C. Code § 47-818.1(1) and (2)) are amended to read as follows:

Section
47-818.1

"(1) "Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison" (Government of the District of Columbia, June 1992); and

"(2) "A Comparison of Tax Rates and Burdens in the Washington Metropolitan Area" (Government of the District of Columbia, June 1992)."

Sec. 5. Section 3(c)(1)(A) of the Residential Property Tax Relief Act of 1977, effective February 28, 1978 (D.C. Law 2-45; D.C. Code § 47-850(c)(1)(A)), is amended to read as follows:

Section
47-850

"(A)(i) Is occupied by the owner of the property; or
"(ii) Is unoccupied due to a major fire, flood, or other casualty to the improved real property, if the improved real property was occupied by the owner of the property at the time of the casualty, and the major fire, flood, or other casualty occurred during the 12 months preceding the tax year and was not intentionally caused by the owner;"

Sec. 6. For the property tax year beginning July 1, 1991, and ending June 30, 1992, the difference between any tax bill that did not reflect the amendments provided for in sections 3(a)(2), 3(b)(2) and 5 and any tax bill that does reflect the amendments provided for in sections 3(a)(2), 3(b)(2) and 5 shall be credited to the taxpayer's next property tax bill if already paid.

Sec. 7. Section 3(e) of the Residential Property Tax Relief Act of 1977, effective February 28, 1978 (D.C. Law 2-45; D.C. Code § 47-850(e)), is amended by adding a new paragraph (4B) to read as follows:

Section
47-850

"(4B)(A) Notwithstanding the provisions of paragraphs (1) and (2) of this subsection, for the tax year beginning July 1, 1992, and ending June 30, 1993, the application required by subsection (c)(2)(A) of this section shall be properly completed and filed by September 15, 1992.

"(B) An application properly completed and filed by September 15, 1992, shall apply to the tax year beginning July 1, 1992, and ending June 30, 1993, and for succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to paragraph (3) of this subsection, provided that the property remains eligible for the deduction.

"(C) If any residential real property owner properly completes and files an application by September 15, 1992, for the deduction provided for under subsection (c)(1) of this section and qualifies for the deduction for the full tax year beginning July 1, 1992, and ending June 30, 1993, or if any residential real property owned by a cooperative housing association for which applications are properly completed and filed by September 15, 1992, for the deduction provided for under subsection (d)(2) of this section qualifies for the deduction for the full tax year beginning July 1, 1992, and ending June 30, 1993, then:

"(i) The real property shall be classified as Class 1 Property for the full tax year;

"(ii) No adjustment shall be made to the 1st half tax bill which is due and payable by September 15, 1992; and

"(iii) The full deduction for the tax year beginning July 1, 1992, and ending June 30, 1993, shall be reflected in the 2nd half tax bill which is due and payable by March 31, 1993."

Sec. 8. Section 5 of the Real Property Tax Rates for the Tax Year 1987 Act of 1986, effective September 23, 1986 (D.C. Law 6-153; D.C. Code § 47-863), is amended by adding new subsections (e-1) and (e-2) to read as follows:

Section
47-863

"(e-1)(1) For the tax year beginning July 1, 1992, and ending June 30, 1993, the application for the property tax relief provided for under subsection (b) of this section shall be properly completed and filed by September 15, 1992.

"(2) An application properly completed and filed by September 15, 1992, shall apply to the tax year beginning July 1, 1992, and ending June 30, 1993, and for succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to the regulations implementing the tax relief authorized by subsection (b) of this section, provided that the property remains eligible for the property tax relief.

"(3) If a residential real property owner properly completes and files an application by September 15, 1992, for the tax relief provided for under subsection (b) of this section, for the tax year beginning July 1, 1992, and ending June 30, 1993, then:

"(A) No adjustment shall be made to the 1st half tax bill which is due and payable by September 15, 1992;

"(B) The tax relief shall be reflected in the 2nd half tax bill which is due and payable by March 31, 1993; and

"(C) No penalties or interest shall be owed by a taxpayer on the difference between the 1st half tax bill that did not reflect the tax relief and the total liability due on March 31, 1993.

"(e-2)(1) If a Class 1 Property owner who obtained the tax relief provided under subsection (b) of this section for the tax year beginning July 1, 1991, and ending June 30, 1992, becomes ineligible for the tax relief for the tax year beginning July 1, 1992 and ending June 30, 1993, then:

"(A) No adjustment shall be made to the 1st half tax bill which is due and payable September 15, 1992.

"(B) Any adjustments that shall be required as a result of the property owner's ineligibility, shall be reflected in the 2nd half tax bill which is due and payable by March 31, 1993.

"(C) No penalties or interest shall be owed by a taxpayer on the difference between the 1st half tax bill that reflected eligibility for the tax relief and the total tax liability due after the property owner becomes ineligible."

Sec. 9. Section 1a(a)(1) of title XIV of the District of Columbia Income and Franchise Tax Act of 1947, effective April 29, 1992 (D.C. Act 9-203; 39 DCR 3221), section 1a(a)(1) of title XIV of the District of Columbia Income and Franchise Tax Act of 1947, enacted May 29, 1992 (D.C. Act 9-219; 39 DCR 4068), and section 1a(a)(1) of title XIV of the District of Columbia Income and Franchise Tax Act of 1947, enacted June 22, 1992 (D.C. Act 9-225; to be codified at D.C. Code § 47-1814.1), are amended to read as follows:

"(1)(A) A person who holds a valid permit to engage in the practice of public accounting in the District of Columbia issued by the District of Columbia Board of Accountancy under section 15 of the District of Columbia Public Accountancy Act of 1977, effective March 16, 1978 (D.C. Law 2-59; D.C. Code § 2-114), and who:

"(i) Holds a certificate of certified public accountant or an endorsement of a certificate of certified public accountant in the District of Columbia issued by the District of Columbia Board of Accountancy under section 8 of the District of Columbia Public Accountancy Act of 1977, effective March 16, 1978 (D.C. Law 2-59; D.C. Code § 2-107);

"(ii) Is registered as a public accountant under section 10 of the District of Columbia Public Accountancy Act of 1977, effective March 16, 1978 (D.C. Law 2-59; D.C. Code § 2-109); or

"(iii) Is registered as a foreign accountant under section 11 of the District of Columbia Public Accountancy Act of 1977, effective March 16, 1978 (D.C. Law 2-59; D.C. Code § 2-110); or

"(B) A person who holds a temporary certificate and permit as a certified public accountant in the District of Columbia issued by the District of Columbia Board of Accountancy under section 9 of the District of Columbia Public Accountancy Act of 1977, effective March 16, 1978 (D.C. Law 2-59; D.C. Code § 2-108)."

Sec. 10. (a) Section 6(5A) of An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, effective April 29, 1992 (D.C. Act 9-203; 39 DCR 3227), is amended by adding a new subparagraph (C) to read as follows:


"(C) For the purposes of this paragraph, the term "company" does not include a nonprofit educational organization that provides programming to subscribers or other persons under an Instructional Television Fixed Service License issued by the Federal Communications Commission. The gross receipts of a nonprofit educational organization that provides programming to subscribers or other persons under an Instructional Television Fixed Service License issued by the Federal Communications Commission shall not be subject to the tax established by this paragraph."

(b) Section 6(5a) of An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, enacted May 29, 1992 (D.C. Act 9-219; 39 DCR 4071), and section 6(5a) of An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, enacted June 22, 1992 (D.C. Act 9-225; to be codified at D.C. Code § 47-2501.1), is amended by adding a new subparagraph (c) to read as follows:

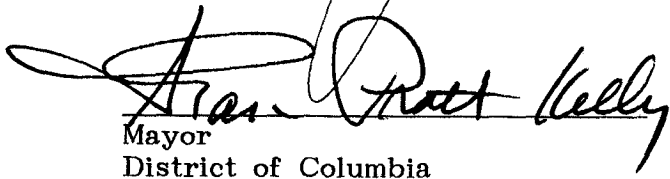
"(c) For the purposes of this paragraph, the term "company" does not include a nonprofit educational organization that provides programming to subscribers or other persons under an Instructional Television Fixed Service License issued by the Federal Communications Commission. The gross receipts of a nonprofit educational organization that provides programming to subscribers or other persons under an Instructional Television Fixed Service License issued by the Federal Communications Commission shall not be subject to the tax established by this paragraph."

Sec. 11. The provisions of sections 9 and 10 shall apply as of July 1, 1992.

Sec. 12. 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 § 1-233(c)(1)), and publication in either the District of Columbia Register, the District of Columbia Statutes-at-Large, or the District of Columbia Municipal Regulations.



Chairman
Council of the District of Columbia



Mayor
District of Columbia

APPROVED: July 28, 1992



COUNCIL OF THE DISTRICT OF COLUMBIA

Council Period Nine

RECORD OF OFFICIAL COUNCIL VOTE

Bill 9-563

DOCKET NO: _____

Item on Consent Calendar

ACTION & DATE: Adopted First Reading, 6-23-92

VOICE VOTE: Approved

Recorded vote on request

all present

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. WILSON					JARVIS					ROLARK				
BRAZIL					LIGHTFOOT					SMITH, JR.				
CRAWFORD					MASON					THOMAS, SR.				
CROPP					NATHANSON									
EVANS					RAY									

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

CERTIFICATION RECORD

Deyle [Signature]

Secretary to the Council

July 14, 1992

Date

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 7-7-92

VOICE VOTE: Approved

Recorded vote on request

all present

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. WILSON					JARVIS					ROLARK				
BRAZIL					LIGHTFOOT					SMITH, JR.				
CRAWFORD					MASON					THOMAS, SR.				
CROPP					NATHANSON									
EVANS					RAY									

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

CERTIFICATION RECORD

Deyle [Signature]

Secretary to the Council

July 14, 1992

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. WILSON					JARVIS					ROLARK				
BRAZIL					LIGHTFOOT					SMITH, JR.				
CRAWFORD					MASON					THOMAS, SR.				
CROPP					NATHANSON									
EVANS					RAY									

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

CERTIFICATION RECORD

Secretary to the Council

Date