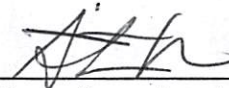
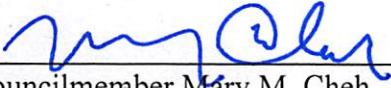


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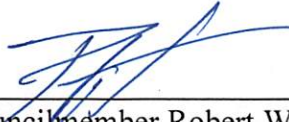
2 Councilmember Brianne K. Nadeau

3 

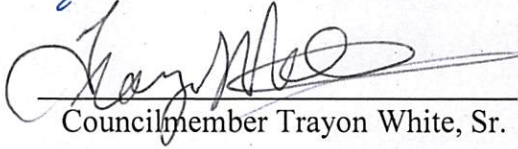
4 Councilmember Anita Bonds

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6 Councilmember Mary M. Cheh

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8 Councilmember Robert White, Jr.

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10 Councilmember Trayon White, Sr.

11 A BILL

12
13
14 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

15
16 To amend Title 47 of the District of Columbia Official Code to provide 90% and 80% deductions in real
17 property tax liability for senior citizens and persons with a disability whose household adjusted
18 gross income are less than 20% and 40% of the area median income in the Washington
19 Metropolitan Statistical Area, respectively.

20 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act
21 may be cited as the "Senior Citizen and Person with a Disability Real Property Tax Relief
22 Amendment Act of 2018".

23 Sec. 2. Section 47-863 of the District of Columbia Official Code is amended by adding a
24 new subsection (b-2) to read as follows:

25 "(b-2)(1) Notwithstanding subsection (b) of this section, an eligible household with an
26 adjusted gross income that is less than:

27 "(A) 20% of the area median income for the Washington Metropolitan
28 Statistical area of a household of 4 persons shall be eligible for a 90% deduction in computing real
29 property tax liability; and

30 "(B) 40% of the area median income for the Washington Metropolitan
31 Statistical area of a household of 4 persons shall be eligible for an 80% deduction in computing real

property tax liability.

“(2) In the case of a house or condominium, the deduction shall be computed by multiplying the tax rate by the appropriate percentage in paragraph (1) of this subsection of an amount equal to the current tax year’s taxable assessment. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back.

“(3)(A) In the case of a cooperative housing association, the deduction shall be computed by multiplying the tax rate by the appropriate percentage in paragraph (1) of this subsection of an amount equal to the current tax year’s taxable assessment attributable to the eligible household. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back.

“(B) The taxable assessment attributable to the eligible household shall be determined in the same manner as the cooperative housing association was assessed under § 47-820.01, including any prorations thereunder.

Sec. 4. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 5. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by Council to override the veto), a 30-day period of congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.