1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	Councilmember Vincent B. Orange, Sr.  Councilmember Vvete Alexander  Councilmember Kenyan McDuffie  Councilmember Mary Cheh  A BILL  IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
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26	Councilmember Anita Bonds introduced the following bill, which was referred to
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29	To provide an exemption to real property taxes for District residents who have maintained
30	District residency for 25 years or more provided the resident is 75 years old or older and
31	earn less than \$60,000 annually.
32	DE MEEN ACTION DAY TO SECOND
33	BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
34	act may be cited as the "Senior Citizen Real Property Tax Relief Act of 2013".
35	Sec. 2. Section 47-863 of the District of Columbia Official Code is amended as follows:
36	(a) Subsection (a) is amended by adding a new paragraph (1B) to read as follows:
37	"(1B) "Exempt household" means:
38	"(A) In the case of a house or condominium, an individual's residence:
39	"(i) That comprises a dwelling unit;

1	"(ii) That is Class 1 Property, as defined in § 47-813, and contains
2	not more than 5 dwelling units therein;
3	"(iii) That is owned at least 51%, in whole or in part, by the
4	individual who:
5	"(I) Is 75 years of age or older;
6	"(II) Whose household adjusted gross income is less than \$
7	60,000.
8	"(B) In the case of a cooperative housing association that is Class 1
9	Property, as defined in § 47-813, a shareholder's or member's residence:
10	"(i) That comprises a dwelling unit;
11	"(ii) That is owned at least 51%, in whole or in part, by the
12	individual who:
13	"(I) Is 75 years of age or older; and
14	"(II) Has resided in the District for at least 25 years; and
15	"(III) Whose household adjusted gross income is less than
16	\$60,000;
17	"(iii) That, by reason of his or her ownership of stock or
18	membership certificate, a proprietary lease, or other evidence of membership, is occupied by
19	right by the shareholder or member with at least a 51% interest which permits the occupation of
20	the dwelling unit.".
21	(b) A new subsection (b-1) is added to read as follows:
22	"(b-1)(1) An exempt household shall be exempt from real property tax liability.

1	"(2) To qualify and receive the real property tax exemption, the individual shall
2	complete and file with the Mayor an application in a form prescribed by the Mayor. The
3	individual shall certify, under penalty of perjury, the information provided on the application
4	form and the application form shall be filed in the manner prescribed by the Mayor. The Mayor
5	may require the individual to provide any information which the Mayor considers necessary,
6	including all taxpayer identification numbers of the individual, any other owner, any person with
7	legal or equitable title, and any person in the household of the individual. The Mayor may also
8	require the individual, any other owner, any person with legal or equitable title, and any person
9	in the household of the individual to supply information after the real property tax exemption has
10	been granted to determine whether the real property remains subject to the exemption.
11	"(3) If a properly completed and approved application is filed during the period
12	October 1 through March 31 of the tax year, the real property shall receive the exemption for the
13	entire tax year. Notwithstanding the language provided in this section, if a properly completed
14	and approved application is filed during the period April 1 through September 30, the real
15	property shall receive a reduction of real property tax liability of 1/2 of the real property tax
16	assessment.
17	"(4) The real property tax bill shall indicate whether the real property is exempt
18	from real property taxes.".
19	Sec. 3. Fiscal impact statement.
20	The Council adopts the fiscal impact statement in the committee report as the fiscal impact

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)).

23 Sec.4. Effective date.

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- 1 This act shall take effect following approval by the Mayor (or in the event of veto by the
- 2 Mayor, action by the Council to override the veto), a 30-day period of Congressional review as
- 3 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
- 4 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
- 5 Columbia Register.