

COUNCIL OF THE DISTRICT OF COLUMBIA

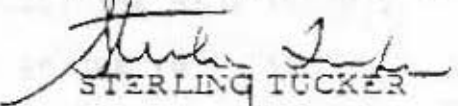
NOTICE

D. C. Law 2-116

"Direct Payment in Lieu of Tax Act of 1978"

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. 2-285, on first, amended first, and second readings June 13, 1978, June 27, 1978 and July 11, 1978, respectively. Following the signature of the Mayor on July 26, 1978, this legislation was assigned Act No. 2-243, published in the August 18, 1978, edition of the D. C. Register, (Vol. 25, page 1735) and transmitted to Congress 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 the following legislation as D. C. Law 2-116, effective October 4, 1978.


STERLING TUCKER
Chairman of the Council

Dates Counted During the 30-Day Congressional Review Period:

AUGUST 7, 8, 9, 10, 11, 14, 15, 16, 17

SEPTEMBER 6, 7, 8, 11, 12, 13, 14, 15, 18, 19, 20, 21, 22, 25, 26, 27, 28, 29

OCTOBER 2, 3, 4

D.C. Law

2-116

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

October 4, 1978

To provide that federally assisted housing make payments in lieu of real property taxes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Direct Payment in Lieu of Tax Act of 1978".

Sec. 2. The Act entitled "To define the real property exempt from taxation in the District of Columbia", approved December 24, 1942 (55 Stat. 1089; D.C. Code, sec. 47-801a), is amended as follows:

(a) Section 1 of such act (D.C. Code, sec. 47-801a) is amended as follows:

(1) by deleting the second sentence of section 1(n) of such act (D.C. Code, sec. 47-801a(h));

(2) by adding a new subsection (t) at the end thereof to read as follows:

"(t) Multi-family rental and cooperative housing for low and moderate income persons which are receiving assistance through one or more of the following federal programs:

"(1) interest reduction payments made under section 236 of the National Housing Act, approved June 27, 1934 (12 U.S.C. 1715z-1);

"(2) payments made for new construction and substantial rehabilitation under section 8 of the United States Housing Act of 1937, approved September 1, 1937 (42 U.S.C. 1437f);

"(3) payments made under section 101 of the Housing and Urban Development Act of 1965, approved August 10, 1965 (12 U.S.C. 1701s);

"(4) mortgage insurance under section 221(d)(3), EMIR, of the National Housing Act, approved June 27, 1934 (12 U.S.C. 1715i(d)(3)); and

"(5) direct loans made under section 202 of the Housing Act of 1959, approved September 23, 1959 (12 U.S.C. 1701q);

"PROVIDED HOWEVER, That the owner(s) of such exempt property shall submit by March 1 of each year an annual income and expense statement to the District of Columbia Department of Finance and Revenue and shall make a yearly payment in lieu of taxes in an amount calculated in the following manner:

"(A) if the owner(s) is not organized for profit, no payment shall be required; and

"(B) if the owner(s) is organized as a limited dividend or limited profit owner, or a profit owner, a payment for such building, in an amount equal to five (5) percent of the gross income derived from the operation of such building during the latest completed annual accounting period, shall be required.

"If the owner(s) of exempt property fail to make the in lieu of taxes payment in a manner which the Department of Finance and Revenue shall prescribe, such property shall be subject to the provisions of the Act entitled 'An Act In relation to taxes and tax sales in the District of Columbia', approved February 28, 1898 (30 Stat. 250; D.C. Code, sec. 47-1001 et seq.), as amended.

"This subsection shall not apply to those properties granted an exemption before January 5, 1971, under section 1(h) of an Act entitled 'To define the real property exempt from taxation in the District of Columbia', approved December 24, 1942 (56 Stat. 1089; D.C. Code, sec. 47-801a(h)), as amended."

(c) Section 3 of such act (D.C. Code, sec. 47-801c) is amended by deleting the letter "(d)" and inserting "(e)" in lieu thereof, and by inserting before the period "(.)" at the end of the first sentence the following: "PROVIDED HOWEVER, That the requirement for a report shall be

satisfied by submitting an application for exemption from tax, and an income and expense statement pursuant to section (t) of this act (D.C. Code, sec. 47-801a (t))."

(c) Section 6 of such act (D.C. Code, sec. 47-801f) is amended as follows:

(1) by deleting everything before the word "Provided" and inserting in lieu thereof the following:
"The Mayor of the District of Columbia is authorized to make and promulgate such rules and regulations as he may deem necessary to carry out the intent and purposes of sections 47-801a, 47-801b and 47-801c to 47-801f:";

(2) by deleting the word "Commissioner" in the proviso clause and inserting in lieu thereof the word "Mayor".

Sec. 5. This act shall take effect as provided for acts of the Council of the District of Columbia in section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act.

RECORD OF OFFICIAL COUNCIL ACTION

Docket No. 2-285

First Reading Action: June 13, 1978

VOICE VOTE: Adopted Unanimously (2abs) Barry, J. Moore

Ant Patricia S. Meiers
Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AFC	RF	NY	ALL	COUNCIL MEMBER	AFC	RF	NY	ALL	COUNCIL MEMBER	AFC	RF	NY	ALL
TUCKER					MASON					SPALDING				
HARDY					MOORE, J.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARK					COLAPARK									
DIXON					SHACKLETON									

Emergency Vote 2 0 0 0 1 7 0 0 0

Secretary to the Council

Amended First Reading Action: June 27, 1978

VOICE VOTE: Adopted Unanimously (2abs) Barry, Dixon

Ant Patricia S. Meiers
Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AFC	RF	NY	ALL	COUNCIL MEMBER	AFC	RF	NY	ALL	COUNCIL MEMBER	AFC	RF	NY	ALL
TUCKER					MASON					SPALDING				
HARDY					MOORE, J.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARK					COLAPARK									
DIXON					SHACKLETON									

Emergency Vote 2 0 0 0 1 7 0 0 0

Secretary to the Council

Final Reading or Emergency Action: July 11, 1978

VOICE VOTE: Adopted Unanimously (2abs) Dixon, Hardy

Ant Patricia S. Meiers
Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AFC	RF	NY	ALL	COUNCIL MEMBER	AFC	RF	NY	ALL	COUNCIL MEMBER	AFC	RF	NY	ALL
TUCKER					MASON					SPALDING				
HARDY					MOORE, J.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARK					COLAPARK									
DIXON					SHACKLETON									

Emergency Vote 2 0 0 0 1 7 0 0 0

Secretary to the Council

RECORD OF OFFICIAL COUNCIL ACTION (Page 2)

Docket No. 2-285

Presented to the Mayor: JUL 19 1978

Patricia S. Miller
 Secretary to the Council

Action of the Mayor: 26 JUL 1978

Approved: Disapproved;
 Disapproved in part --*Reference Document:
 *Budget Action.

Walter E. Washington
 Mayor of the District of Columbia

Remained Without Action _____
 Executive Secretary, D. C.

Enacted without Mayor's Signature _____
 Secretary to the Council

Council Reattachment: _____

VOICE VOTE: _____

Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	DATE	Y/N	COUNCIL MEMBER	DATE	Y/N	MEMBER	DATE	Y/N
TUCKER			MASON			SPRING		
HARDY			MCCRE. 2.			WILSON		
BARRY			MCCRE. 1.			WINTER		
CLARKE			ROGERS					
DEWON			SIMPSON					

Suburban Vote A. Luskens N. V. No. Tally

Secretary to the Council

Presented to the President: _____

Secretary to the Council

Action of the President: _____

Reattachment Approved

Mayor's Veto Sustained

President of the U. S.

Submitted to the Congress: _____

Secretary to the Council

Senate Action: _____
 Resolution Number: _____

House Action: _____
 Resolution Number: _____

Secretary of the Senate

Clerk of the House

Enacted Without Congressional Action: _____

D. C. Law No. _____ Effective Date _____

Secretary to the Council