#### COUNCIL OF THE DISTRICT OF COLUMBIA

#### NOTICE

#### D.C. LAW 7-143

#### "Personal Property Tax Amendment Act of 1986 Clarification Amendment Act of 1988".

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. 7-452 on first and second readings, June 14, 1988, and June 28, 1988, respectively. Following the signature of the Mayor on June 30, 1988, this legislation was assigned Act No. 7-195, published in the July 15, 1988, edition of the <u>D.C. Register</u>, (Vol. 35 page 5403) and transmitted to Congress on July 7, 1988 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 7-143, effective September 21, 1988.

DAVID A. CLARKE Chairman of the Council

Dates	Counted	During	the	30-day	Congressional	Review	Period:
July	7,8	,11,12,	13,14	4,25,26	,27,28,29		
August	1,2	,3,4,5,8	8,9,1	10,11			
Septem	ber 7.8	.9.12.1	3.14	15.16.1	19.20		

D.C. LAW 7 - 143

SEP 1 1988

AN ACT

D.C. ACT 7 - 195

Codification, District of Columbia Code (1989 Supplement)

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

#### JUN 3 0 1988

To clarify the Personal Property Tax Amendment Act of 1986 to remove any confusion as to the applicability of the penalty and interest provisions to failure to pay real property taxes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Personal Property Tax Amendment Act of 1986 Clarification Amendment Act of 1988".

Sec. 2. The following sentences of section 5 of An Act Section 47-1509 To amend sections 5 and 6 of the Act of Congress making appropriations to provide for the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes, approved July 3, 1926 (44 Stat. 833; D.C. Code, sec. 47-1509), are not repealed, and remain in full force and effect:

"Sec. 5. If any real property tax, or any installment thereof, is not paid within the time prescribed, there shall be added to such tax or installment a penalty of ten per centum (10%) of the unpaid amount plus interest on such unpaid amount at the rate of one per centum (1%) per month or portion of a month until the tax or installment is paid. The amount of the unpaid tax, or installment thereof, plus the penalty or interest due, shall constitute a delinquent tax to be collected in the manner prescribed by law.".

Sec. 3. Section 20 of the Personal Property Tax Amendment Act of 1986, effective February 28, 1987 (D.C. Law 6-212; D.C. Code, sec. 47-811), is amended by adding a new subsection (c) to read as follows:

"(c) If at any time after the date provided by section 26(a) of this act any real property tax, or any installment of real property tax, is not paid within the time prescribed, there shall be added to the real property tax or installment a penalty of 10% of the unpaid amount plus interest on the unpaid amount at the rate of 1% per month or

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Section 47-811

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portion of a month until the real property tax or installment is paid. The amount of the unpaid real property tax, or installment of the real property tax, plus the penalty or interest due, shall constitute a delinquent tax to be collected in the manner prescribed by law.".

Sec. 4. 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)), and publication in either the District of Columbia Register, the District of Columbia Statutes-at-Large, or the District of Columbia Municipal Regulations.

Council of the District of Columbia

May or District of Columbia APPROVED: June 30, 1988

## COUNCIL OF THE DISTRICT OF COLUMBIA

**Council Period Seven** 

### RECORD OF OFFICIAL COUNCIL VOTE

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Secretary to the Council

Date