

NT(S) NE ENRO

1



- - -

COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 8-172

"Real Property Tax Rates for Tax Year 1991 Amendment Act of 1990".

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. 8-609 on first and second readings, June 26, 1990, and July 10, 1990, respectively. Following the signature of the Mayor on July 16, 1990, this legislation was assigned Act No. 8-237, published in the July 27, 1990, edition of the <u>D.C. Register</u>, (Vol. 37 page 4844) and transmitted to Congress on July 17, 1990 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 8-172, effective September 27, 1990.

CLARKE Chairman of the Council

 Dates Counted During the 30-day Congressional Review Period:

 July
 17,18,19,20,23,24,25,26,27,30,31

 August
 1,2,3

September 5,6,7,10,11,12,13,14,17,18,19,20,21,24,25,26

Enrolled Original

D.C. LAW 8 - 172

SEP 27 1990

Codification District of Columbia Code (1991 Supplement)

AN ACT

DC NT 8 - 237 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA JUL 1 6 1990 To amend the District of Columbia Real Property Tax Revision Act of 1974 to add a conforming amendment related to the apportionment provision of the classification of real property, to establish the real property tax rates and real property special tax rates on taxable real property for tax year 1991, and to adopt certain reports submitted by the Mayor regarding real property taxes and other major taxes, and to amend the Residential Property Tax Relief Act of 1977 to add a conforming amendment related to the penalty of perjury. 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 1991 Amendment Act of 1990". The District of Columbia Real Property Tax Sec. 2. Revision Act of 1974, approved September 3, 1974 (88 Stat. 1051; D.C. Code, sec. 47-801 et seq.), is amended as follows: (a) Section 412a(c-2)(5) (to be codified at D.C. Code, sec. 47-813(c-2)(5)) is amended as follows: (1) By designating the existing text as subparagraph (A); and (2) By adding the following new subparagraph (B) to read as follows: "(B) Unimproved real property that abuts and has common ownership with real property subject to the apportionment provision of subsection (f) of this section and cannot be classified as Class 1 Property, Class 2 Property, Class 3 Property, or Class 4 Property shall also be classified as Class 5 Property.".

(b) Section 412(b) (D.C. Code, sec. 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 Section 47-813

Section 47-812

. We

Enrolled Original

Columbia for the tax year beginning July 1, 1990 and ending June 30, 1991: "(1) \$0.6554 for each \$100 of assessed value for Class 1 Property; "(2) \$1.0975 for each \$100 of assessed value for Class 2 Property; "(3) \$1.3271 for each \$100 of assessed value for Class 3 Property; "(4) \$1.5323 for each \$100 of assessed value for Class 4 Property; and "(5) \$2.3447 for each \$100 of assessed value for Class 5 Property.". (c) Section 412(c) (D.C. Code, sec. 47-812(c)) is amended to read as follows: "(c) Pursuant to section 9 of the General Obligation Bond Act of 1986, effective February 28, 1987 (D.C. Law 6-214; 34 DCR 865) 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, 1990 and ending June 30, 1991: \$0.3046 for each \$100 of assessed value for "(1) Class 1 Property; \$0.4425 for each \$100 of assessed value for "(2) Class 2 Property; "(3) \$0.5229 for each \$100 of assessed value for Class 3 Property; "(4) \$0.6177 for each \$100 of assessed value for Class 4 Property; and "(5) \$0.9453 for each \$100 of assessed value for Class 5 Property.". (d) Section 412(d) (D.C. Code, sec. 412(d)) is amended to read as follows: "(d) For purposes of this section, the terms "Class 1 Property", "Class 2 Property", "Class 3 Property", "Class 4 Property", and "Class 5 Property" each have the same meaning as the terms have in section 412a(c-2)(1), (2), (3), (4), and (5) of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1052; to be codified at D.C. Code, sec. 47-813 (c-2)(1), (2), (3), (4), and (5)). (e) Section 415A(1) and (2) (D.C. Code, sec. 47-818(1) Section and (2)) are amended to read as follows: 47-818 "(1) "Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison" (Government of the District of Columbia, June 1990); and "(2) "A Comparison of Tax Rates and Burdens in the Washington Metropolitan Area" (Government of the District of Columbia, June 1990).".

Enrolled Original

Sec. 3. Section 3(e)(1)(B) of the Residential Property Section Tax Relief Act of 1977, effective July 24, 1982 (D.C. Law 47-850 2-45; D.C. Code, sec. 47-850(e)(1)(B)) is amended by striking the phrase "section 858 of An Act to establish a code of law for the District of Columbia, approved March 3, 1901 (31 Stat. 1329; D.C. Code, sec. 22-2501)" and inserting the phrase "section 404 of the District of Columbia Theft and White Collar Crimes Act of 1982, effective December 1, 1982 (D.C. Law 4-164; D.C. Code, sec. 22-2514)" in its place.

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.

näirman

Council of the District of Columbia

District of Columbia

APPROVED: July 16, 1990



COUNCIL OF THE DISTRICT OF COLUMBIA **Council Period Eight**

RECORD OF OFFICIAL COUNCIL VOTE Bill 8-609 DOCKET NO: ___ □ Item on Consent Calendar Adopted First Reading, 6-26-90 X ACTION & DATE: ____ Approved, Member Jarvis voted present X VOICE VOTE: ____ 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. CLARKE THOMAS, SR. MASON CRAWFORD NATHANSON WILSON JARVIS WINTER RAY KANE ROLARK LIGHTFOOT SMITH, JR. N.V. - Present, not voting X — Indicates Vote A.B. — Absent CERTIFICATION RECORD 1990 Secretary to the Counci X Item on Consent Calendar Adopted Final Reading, 7-10-90 X ACTION & DATE: __ Approved X VOICE VOTE: _ 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. COUNCIL MEMBER AYE NAY N.V. A.B. A.B. CHMN. CLARKE MASON THOMAS, SR. CRAWFORD NATHANSON WILSON JARVIS RAY WINTER KANE ROLARK LIGHTFOOT SMITH, JR. A.B. - Absent N.V. - Present, not voting X - Indicates Vote CERTIFICATION RECORD <u>10 Se</u> Le 1990 40 Smith Secretary to the Council Litem on Consent Calendar □ ACTION & DATE: ___ □ VOICE VOTE: _ Recorded vote on request Absent: ____ □ ROLL CALL VOTE: - RESULT_ COUNCIL MEMBER COUNCIL MEMBER AYE NAY N.V. A.B. COUNCIL MEMBER AYE NAY N.V. A.B. AYE NAY N.V. A.B. CHMN. CLARKE MASON THOMAS, SR. CRAWFORD WILSON NATHANSON JARVIS WINTER RAY KANE ROLARK LIGHTFOOT SMIT.H, JR. X - Indicates Vote

A.B. - Absent N.V. - Present, not voting

CERTIFICATION RECORD

Date