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COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 9-120

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Bi11 Section 93-198 the the May 8, 1992, edition of the D.C. ou adopted Congress o f Columbia 1992, assigned with _: signature of Columbia ۵. accordance . ლ transmitted to District of Governmental Reorganization Act, March legislation was the readings, Following of the District in the 30-day review, and 0 f , this 3195) second 412 respectively. Section 9-194, published in page 24, 1992 Council 9-356 on first and 602(c)(1) of the Act. p 39 for to (Vol. 1992 and the 7, 1992, on April Pursuant "the Act", Government 28, Register, Mayor April . o N

ت noti Q effective S expired, of Columbia hereby give 9-120, Review Period has Law . . . enactment as District Congressional of the this Council therefore, cites 30-day 1992 The the 11, Jun e that

JOHN A. WILSON Chairman of the

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April 28,29,30

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June 1,2,3,4,5,8,9,10

Enrolled Original Codification

District of Columbia Code

AN ACT

(_____1993__Supplement)

D.C. ACT 9-194

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

APRIL 24, 1992

To amend the Lower Income Homeownership Tax Abatement and Incentives Act of 1983, and the Nonprofit Housing Developments' Water and Sanitary Sewer Service Rate Charges Reduction and the Consumer Credit Interest Rate Amendments Clarification Act of 1982, to provide real property and water and sewer tax abatement relief to former public housing projects purchased by resident management corporations formed in accordance with the United States Housing Act of 1937, and to make conforming amendments.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Public Housing Homeownership Tax Abatement Amendment Act of 1992".

Sec. 2. The Lower Income Homeownership Tax Abatement and Incentives Act of 1983, effective October 8, 1983 (D.C. Law 5-31; D.C. Code §47-3501 *et seq.*), is amended by adding a new section 7a to read as follows:

New Section 47-3506.1

"Sec. 7a. Resident Management Corporations -- Qualifications; exemptions.

- "(a) In order to qualify for an exemption under this section, a resident management corporation shall meet the requirements of section 20 of the United States Housing Act of 1937, approved February 5, 1988 (101 Stat. 1839; 42 U.S.C. 1437r).
- "(b) Real property transferred to a qualifying resident management corporation pursuant to section 21 of the United States Housing Act of 1937, approved February 5, 1988 (101 Stat. 1842; 42 U.S.C. 1437s), shall be exempt from:
- "(1) The deed recordation tax pursuant to section 302 of the District of Columbia Real Estate Deed Recordation Tax Act, approved March 2, 1962 (76 Stat. 11; D.C. Code §45-922);
- "(2) The transfer tax pursuant to section 402 of the District of Columbia Revenue Act of 1980, effective September 13, 1980 (D.C. Law 3-92; D.C. Code §47-902); and
- "(3) The real property tax pursuant to section 1 of An Act To define real property exempt from taxation in the District of Columbia, approved December 24, 1942 (56 Stat. 1089; D.C. Code §47-1002), through the end of the 10th tax year following the year in which the property is transferred to the resident management corporation.

- "(c) This section shall apply to real property transferred to all qualifying resident management corporations on, before, or after the effective date of the Public Housing Homeownership Tax Abatement Amendment Act of 1992. Any taxes owed by a qualifying resident management corporation prior to the enactment of the Public Housing Homeownership Tax Abatement Amendment Act of 1992, which are exempted by the Public Housing Homeownership Tax Abatement Amendment Act of 1992, shall be forgiven. Any taxes paid by a qualifying resident management corporation prior to the enactment of the Public Housing Homeownership Tax Abatement Amendment Act of 1992, which are exempted by the Public Housing Homeownership Tax Abatement Amendment Act of 1992, shall be refunded."
- Sec. 3. Section 2(1) of the Nonprofit Housing Developments' Water and Sanitary Sewer Service Rate Charges Reduction and the Consumer Credit Interest Rate Amendments Clarification Act of 1982, effective June 4, 1982 (D.C. Law 4-112; D.C. Code §§43-1522.5(1) and 43-1605.5(1)), is amended as follows:

Section 43-1522.5 and 43-1605.5

- (a) By striking the word "and" before the phrase "nonprofit cooperative housing developments":
- (b) By striking the semi-colon after the phrase "above the cost of the project" and inserting a comma in its place; and
- (c) By striking the period after the phrase "for the benefit of the project" and inserting the language "; and a resident management corporation that purchases real property or an entity to which a resident management corporation resells the real property pursuant to section 21 of the United States Housing Act of 1937, approved February 5, 1988 (101 Stat. 1842; 42 U.S.C. 1437s). For the purposes of this paragraph the term "resident management corporation" means an entity which meets the requirements for a resident management corporation pursuant to section 20 of the United States Housing Act of 1937, approved February 5, 1988 (101 Stat. 1839; 42 U.S.C. 1437r)." in its place.

Sec. 4. Conforming amendments.

Section 45-922

- (a) Section 302 of the District of Columbia Real Estate Deed Recordation Tax Act, approved March 2, 1962 (76 Stat. 11; D.C. Code §45-922), is amended by adding a new paragraph (20) to read as follows:
- "(20) A deed to property transferred to a resident management corporation in accordance with section 7a of the Lower Income Homeownership Tax Abatement and Incentives Act of 1983, effective October 8, 1983 (D.C. Law 5-31; to be codified at D.C. Code §47-3506.1).".
- (b) The District of Columbia Revenue Act of 1980, effective September 13, 1980 (D.C. Law 3-92; D.C. Code §47-902), is amended by adding a new paragraph (15) to read as follows:
- "(15) The transfer of property to a resident management corporation in accordance with section 7a of the Lower Income Homeownership Tax Abatement and Incentives Act of 1983, effective October 8, 1983 (D.C. Law 5-31; to be codified at D.C. Code \$47-3506.1).".
- (c) Section 1 of An Act To define real property exempt from taxation in the District of Columbia, approved December 24, 1942 (56

Section 47-902

Section 47-1002

Stat. 1089; D.C. Code §47-1002), is amended by adding a new subsection (x) to read as follows:

"(x) Property transferred to a resident management corporation in accordance with section 7a of the Lower Income Homeownership Tax Abatement and Incentives Act of 1983, effective October 8, 1983 (D.C. Law 5-31; to be codified at D.C. Code §47-3506.1).".

Sec. 5. Rules.

The Mayor may, pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code §1-1506), issue rules to implement the provisions of this act.

Sec. 6. Effective date.

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 §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.

Chairman

Council of the District of Columbia

Mayor

District of Columbia

APPROVED: April 24, 1992



COUNCIL OF THE DISTRICT OF COLUMBIA

Council Period Nine

RECORD OF OFFICIAL COUNCIL VOTE

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CERTIFICATION RECORD

Enrolled Original Codification

District of Columbia Code

(1993 Supplement)

AN ACT

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Chairman

Council of the District of Columbia

Mayor

District of Columbia



COUNCIL OF THE DISTRICT OF COLUMBIA

Council Period Nine

RECORD OF OFFICIAL COUNCIL VOTE

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COUNCIL MEMBER CHMN. WILSON BRAZIL CRAWFORD	LL VO				COUNCIL MEMBER JARVIS LIGHTFOOT MASON	AYE	NAY	N.V.	A.B.	ROLARK	AYE	NAY	NV	A.B
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Date

Secretary to the Council