# ENROLLMENT(S)

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#### COUNCIL OF THE DISTRICT OF COLUMBIA

#### NOTICE

#### D.C. LAW 9-62

"District of Columbia Real Property Tax Rates for Tax Year 1992 and Real Property Tax Reclassification Amendment Act of 1991".

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. 9-253 on first and second readings, October 1, 1991, and November 5, 1991, respectively. Following the signature of the Mayor on November 25, 1991, this legislation was assigned Act No. 9-105, published in the December 6, 1991, edition of the <u>D.C. Register</u>, (Vol. 38 page 7291) and transmitted to Congress on November 26, 1991 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 9-62, effective March 7, 1992.

JOHN A. WILSON

Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

November 26,27

January 21,22,23,24,27,28,29,30,31

February 3,4,5,6,7,18,19,20,21,24,25,26,27,28

March 2,3,4,5,6

# **Enrolled Original**

AN ACT

Codification

District of Columbia Code

D.C. ACT 9-105

Supplement)

#### IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

### NOVEMBER 25, 1991

To amend the District of Columbia Real Property Tax Revision Act of 1974 to establish the real property tax rates and the real property special tax rates on taxable real property for tax year 1992, to delay the establishment of Class 5 Property that comprises unoccupied buildings, and to adopt certain reports submitted by the Mayor regarding real property taxes and other major taxes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "District of Columbia Real Property Tax Rates for Tax Year 1992 and Real Property Tax Reclassification Amendment Act of 1991".

- Sec. 2. The District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1052; D.C. Code §47-801 et seq.) is amended as follows:
  - eq.) is amended as follows:

    (a) Section 412a (D.C. Code, §47-813) is amended as follows:

Section 47-813

- (1) Subsection (c-2) is amended by inserting the phrase "and the subsequent tax year beginning July 1, 1991 and ending June 30, 1992" after the phrase "For the property tax year beginning July 1, 1990 and ending June 30, 1991".
- and ending June 30, 1991".

  (2) Subsection (c-2)(4) is amended by adding new subparagraphs (C) and (D) to read as follows:
- "(C) For the property tax year beginning July 1, 1991 and ending June 30, 1992, any improved or unimproved real property classified as Class 4 Property as of June 30, 1991 unless the real property qualifies as Class 1, Class 2, or Class 3.
- "(D) For the property tax year beginning July 1, 1991 and ending June 30, 1992, any unimproved real property that was classified as improved real property as of June 30, 1991, unless the real property qualifies as Class 1, Class 2, or Class 3.".
- (3) Subsection (c-3) is amended by striking the phrase "For the property tax year beginning July 1, 1991 and ending June 30, 1992" and inserting the phrase "For the property tax year beginning July 1, 1992 and ending June 30, 1993" in its place.
- (4) Subsection (d-1)(6) is amended by adding a new sentence at the end to read as follows:

"The Mayor may waive the penalty for just cause.".

(b) Section 412(b) (D.C. Code §47-812(b)) is amended to read as follows:

Section 47-812

## **Enrolled Original**

"(b) The following real property tax rates are established for taxable real property in the District of Columbia for the tax year beginning July 1, 1991 and ending June 30, 1992:

"(1) \$0.6332 for each \$100 of assessed value for Class 1

Property;

"(2) \$1.0154 for each \$100 of assessed value for Class 2

Property;

"(3) \$1.2205 for each \$100 of assessed value for Class 3

Property;

"(4) \$1.4179 for each \$100 of assessed value for Class 4 Property; and

"(5) \$2.1661 for each \$100 of assessed value for Class 5 Property.".

(c) Section 412(c) (D.C. Code §47-812(c)) is amended to read as follows:

Section 47-812

- "(c) Pursuant to section 9 of the General Obligation Bond Act of 1986, effective February 28, 1987 (D.C. Law 6-214; D.C. Code §47-321, note) 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, 1991 and ending June 30, 1992:
- "(1) \$0.3268 for each \$100 of assessed value for Class 1

Property; "

"(2) \$0.5246 for each \$100 of assessed value for Class 2

Property;

"(3) \$0.6295 for each \$100 of assessed value for Class 3

Property;

- "(4) \$0.7321 for each \$100 of assessed value for Class 4 Property; and
- "(5) \$1.1239 for each \$100 of assessed value for Class 5 Property;"."
- (d) Section 415(1) and (2) (D.C. Code §47-818.1(1) and (2)) is amended to read as follows:

Section 47-818.1

- "(1) "Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison" (Government of the District of Columbia, June 1991); and
- "(2) "A Comparison of Tax Rates and Burdens in the Washington Metropolitan Area" (Government of the District of Columbia, June 1991).".
- Sec. 3. 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

# **Enrolled** Original

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: November 25, 1991



## COUNCIL OF THE DISTRICT OF COLUMBIA

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