A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

Councilmember Muriel Bowser introduced the following bill, which was referred to the Committee on

- To amend Title 47 of the District of Columbia Official Code to freeze the property tax for homeowners who have a household income of \$125,000 or less, and have claimed the homestead deduction for at least 21 years.
- BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Long-time Homeowner Incentive and Economic Diversity Act of 2013".
- Sec. 2. Title 47 of the District of Columbia Official Code is amended by adding a new section 47-850.05 to read as follows:
- "§ 47-850.05. Residential property tax relief Homestead tax freeze for long-time, senior homeowners.
- (a) Effective beginning in tax year 2013, the total amount of property taxes imposed on the real property that qualifies as the homestead of an eligible taxpayer shall not be increased while it remains the homestead of that taxpayer if the taxpayer establishes that he or she:
 - (1) Has a household income of \$125,000 or less; and
 - (2) Has claimed the homestead deduction for 21 years or more.
- (b) Notwithstanding subsection (a) of this section, taxes on the homestead may be raised to the extent that the value of the homestead is increased by improvements other than repairs and

- other than alterations performed to comply with governmental requirements.".
- 2 Sec. 3. Fiscal impact statement.
- The Council adopts the fiscal impact statement in the committee report as the fiscal
- 4 impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act,
- 5 approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).
- 6 Sec. 4. Effective date.
- This act shall take effect after approval by the Mayor (or in the event of a veto by the
- 8 Mayor, override of the veto by the Council, a 30-day period of Congressional review as provided
- 9 in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973
- 10 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia
- 11 Register.