

1 
2 Councilmember Anita Bonds


Councilmember Muriel Bowser

5 A BILL

6 _____
7 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

8 _____
9 To amend Title 47 of the District of Columbia Official Code to defer for one year
10 any delinquent real property tax owed as a result of an erroneous or
11 improper homestead deduction pursuant to D.C. Official Code §§ 47-850,
12 47-850.01, and 47-863, which the Mayor, in the Mayor's discretion,
13 determines was made in good faith, and to apply retroactively the 50%
14 homestead deduction in computing real property tax owed by homeowners
15 to the first day of the tax year regardless of the date on which the eligible
16 property owner applied; provided, that the applicant was otherwise eligible
17 for the deduction during the first half of the tax year.

18 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF
19 COLUMBIA, That this act may be cited as the "Homestead Deduction Equity Act
20 of 2013".

21 Sec. 2. Title 47 of the District of Columbia Official Code is amended by
22 adding a new section 47-845.01 to read as follows:

23 "§ 47-845.04. Delinquent tax deferral, Homestead deduction.

24 (a) An eligible taxpayer may defer for one year any delinquent real
25 property tax owed as a result of an erroneous or improper deduction pursuant to
26 D.C. Official Code §§ 47-850, 47-850.01, and 47-863, which deduction the

1 Mayor, in the Mayor's discretion, believes was made in good faith. To be eligible
2 for such a deferral, the taxpayer must:

3 (1) Certify that the property is currently occupied by the taxpayer and
4 that the property was occupied by the taxpayer for the period in which the
5 deduction was erroneously or improperly claimed; and

6 (2) Submit a written application for deferral on a form provided by
7 the Mayor within 30 days of receipt of the real property tax bill that first indicates
8 that delinquent taxes are owed due to an erroneous or improper deduction.

9 (b)(1) If a taxpayer submits a timely application for deferral of real
10 property taxes, and the application is accepted by the Mayor, the amount of
11 delinquent real property tax owed shall not constitute delinquent taxes, nor shall
12 the taxpayer be assessed any interest for the period during which the application is
13 pending.

14 (2) A taxpayer shall be eligible to start deferring portions of the
15 delinquent tax liability immediately after his or her application has been approved
16 by the Mayor. If the application for deferral is rejected, the taxpayer shall be
17 notified in writing of the reasons for the disapproval and granted an additional 30
18 days to pay the amount of the delinquent real property tax without interest.

19 (c) Taxes deferred under this section shall bear interest at the rate of 8%
20 per annum.

21 (d) Taxes deferred under this section, together with accumulated interest,
22 shall constitute a preferential lien upon the real property that shall be immediately
23 payable by the seller, transferor, or conveyor whenever the real property is sold,

1 refinanced, transferred, or conveyed in any manner, or whenever an additional co-
2 owner (other than a spouse or domestic partner) is added to title of the real
3 property; provided, that whenever the real property is sold, transferred, or
4 conveyed to the mother, father, spouse, domestic partner, children by blood or
5 legally adopted children of the seller, transferor, or conveyor, the deferred tax
6 lien, if not satisfied, shall remain in full force and effect.”.

7 Sec. 3. Title 47 is amended by adding a new subsection to read as follows:

8 “§ 47-850.05. Homestead deduction date of applicability.

9 (a) Any other law or provision notwithstanding, if a properly completed
10 and approved application for a tax deduction pursuant to D.C. Official Code §§
11 47-850, 47-850.01, or 47-863, is filed during the period April 1 through
12 September 30, the real property shall receive the 50% deduction for the entire tax
13 year if the applicant was eligible for the deduction during the period October 1
14 through March 31 of the tax year.”.

15 Sec. 4. Fiscal impact statement.

16 The Council adopts the fiscal impact statement in the committee report as
17 the fiscal impact statement required by section 602(c)(3) of the District of
18 Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C.
19 Official Code § 1-206.02(c)(3)).

20 Sec. 5. Effective date.

21 This act shall take effect after approval by the Mayor (or in the event of a
22 veto by the Mayor, override of the veto by the Council, a 30-day period of
23 Congressional review as provided in section 602(c)(1) of the District of Columbia

- 1 Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code §
- 2 1-206.02(c)(1)), and publication in the District of Columbia Register.