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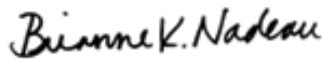

Councilmember Anita Bonds

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Councilmember Brooke Pinto

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Councilmember Robert C. White, Jr.

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Councilmember Brianne K. Nadeau



Councilmember Vincent C. Gray



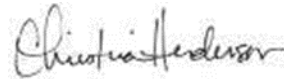
Councilmember Mary M. Cheh



Councilmember Janeese Lewis George



Councilmember Charles Allen



Councilmember Christina Henderson

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A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Section 47-863 of the District of Columbia Official Code to provide additional real property tax relief for lower income District seniors, and to eliminate the tax notch that

1 currently exists when a household's adjusted gross income reaches \$134,550 by phasing
2 out the deduction up to \$185,000.

3
4 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
5 act may be cited as the "Senior Citizen Real Property Tax Relief Amendment Act of 2021".

6 Sec. 2. Section 47-863 of the District of Columbia Official Code is amended as follows:

7 (a) Subsection (a) is amended by striking the phrase "\$125,000, increased annually,
8 beginning October 1, 2014, by the senior or disabled cost-of-living adjustment (if the adjustment
9 does not result in a multiple of \$50, rounded to the next lowest multiple of \$50)" and inserting
10 the number \$185,000 in its place.

11 (b) Subsection (b) is amended to read as follows:

12 "(b)(1) In the case of a house or condominium, an eligible household whose household
13 adjusted gross income is \$134,550 shall be eligible for a 50% deduction in computing real
14 property tax liability. This deduction shall be phased out in even increments up to \$185,000, and
15 at that amount, the deduction equals zero. Conversely the deduction shall be increased in even
16 increments down to a household adjusted gross income of \$50,000, at which, the deduction
17 reaches its maximum amount at 90%. The deduction shall be computed by multiplying the tax
18 rate by the calculated percentage, rounded up to the nearest whole number, to an amount equal to
19 the current year's taxable assessment. The deduction shall be apportioned equally between each
20 installment during a tax year and shall not be carried forward or carried back.

21 "(2)(A) In the case of a cooperative housing association, the deduction shall be
22 computed by multiplying the tax rate by the same percentage calculation found in paragraph (1)
23 of the subsection to an amount equal to the current year's taxable assessment attributable to the
24 eligible household. The deduction shall be apportioned equally between each installment during
25 a tax year and shall not be carried forward or carried back.

1 “(B) The taxable assessment attributable to the eligible household shall be
2 determined in same manner as the cooperative housing association was assessed under § 47-
3 820.01, including any prorations thereunder.”.

4 Sec. 3. Applicability.

5 (a) This act shall apply upon the date of inclusion of its fiscal effect in an approved
6 budget and financial plan.

7 (b) The Chief Financial Officer shall certify the date of the inclusion of the fiscal effect in
8 an approved budget and financial plan, and provide notice to the Budget Director of the Council
9 of the certification.

10 (c)(1) The Budget Director shall cause the notice of the certification to be published in
11 the District of Columbia Register.

12 (2) The date of publication of the notice of the certification shall not affect the
13 applicability of this act.

14 Sec. 4. Fiscal impact statement

15 The Council adopts the fiscal impact statement in the committee report as the fiscal
16 impact statement required by section 4a of the General Legislative Procedures Act of 1975,
17 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

18 Sec. 5. Effective date.

19 The act shall take effect following approval by the Mayor (or in the event of veto by the
20 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
21 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
22 24, 1973, (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
23 Columbia Register.