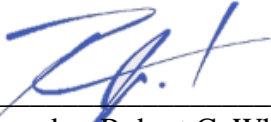




Councilmember Charles Allen



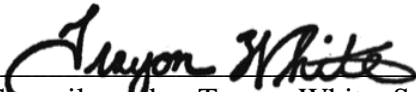
Councilmember Robert C. White, Jr.



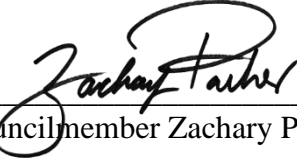
Councilmember Brianne K. Nadeau



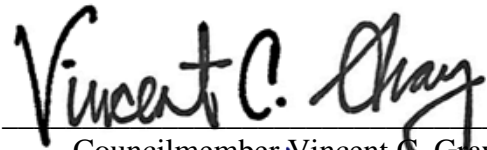
Councilmember Janeese Lewis George



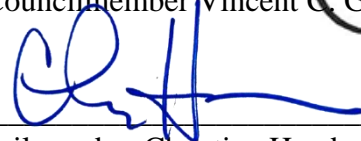
Councilmember Trayon White, Sr.



Councilmember Zachary Parker



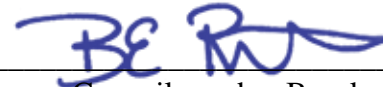
Councilmember Vincent C. Gray



Councilmember Christina Henderson



Councilmember Anita Bonds



Councilmember Brooke Pinto



Councilmember Matthew Frumin

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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

3 currently exists when a household’s adjusted gross income reaches \$128,950 by phasing
4 out the deduction up to \$180,000.

5
6 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
7 act may be cited as the “Senior Citizen Real Property Tax Relief Amendment Act of 2023”.

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

9 (a) Subsection (a) is amended by striking the phrase “\$125,000, increased annually,
10 beginning October 1, 2014, by the senior or disabled cost-of-living adjustment (if the adjustment
11 does not result in a multiple of \$50, rounded to the next lowest multiple of \$50)” and inserting
12 the number “\$180,000” in its place.

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

14 “(b)(1) In the case of a house or condominium, an eligible household whose household
15 adjusted gross income is \$130,000 shall be eligible for a 50% deduction in computing real
16 property tax liability. This deduction shall be phased out in even increments up to \$180,000, and
17 at that amount, the deduction equals zero. Conversely the deduction shall be increased in even
18 increments down to a household adjusted gross income of \$50,000, at which, the deduction
19 reaches its maximum amount at 90%. The deduction shall be computed by multiplying the tax
20 rate by the calculated percentage, rounded up to the nearest whole number, to an amount equal to
21 the current year’s taxable assessment. The deduction shall be apportioned equally between each
22 installment during a tax year and shall not be carried forward or carried back.

23 “(2)(A) In the case of a cooperative housing association, the deduction shall be
24 computed by multiplying the tax rate by the same percentage calculation found in paragraph (1)
25 of the subsection to an amount equal to the current year’s taxable assessment attributable to the

26 eligible household. The deduction shall be apportioned equally between each installment during
27 a tax year and shall not be carried forward or carried back.

28 “(B) The taxable assessment attributable to the eligible household shall be
29 determined in same manner as the cooperative housing association was assessed under § 47-
30 820.01, including any prorations thereunder.”.

31 Sec. 3. Applicability.

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

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

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

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

41 Sec. 4. Fiscal impact statement.

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

45 Sec. 5. Effective date.

46 The act shall take effect following approval by the Mayor (or in the event of veto by the
47 Mayor, action by the Council to override the veto), a 30-day period of congressional review as

48 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
49 24, 1973, (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
50 Columbia Register.