

# ENROLLMENT(S)



(5)

COUNCIL OF THE DISTRICT OF COLUMBIA

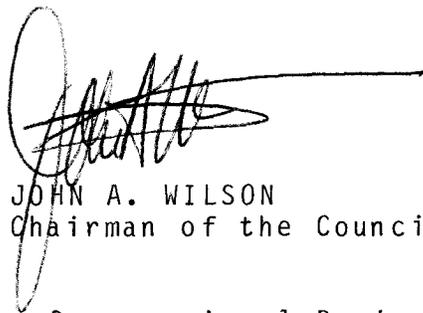
NOTICE

D.C. LAW 9-53

"Residential Property Tax Relief Act of 1977  
Application Deadline and Free Clinic Assistance  
Program Act of 1986 Extension Temporary 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. 9-293 on first and second readings, September 11, 1991, and October 1, 1991, respectively. Following the signature of the Mayor on October 23, 1991, this legislation was assigned Act No. 9-95, published in the November 1, 1991, edition of the D.C. Register, (Vol. 38 page 6587) and transmitted to Congress on October 29, 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 this legislation became effective on the date that the President of the United States signed P. L. 102-205\* on December 10, 1991, and therefore, cites this enactment as D.C. Law 9-53, effective December 10, 1991.



JOHN A. WILSON  
Chairman of the Council

\* Public Law 102-205 waived the 30-day Congressional Review Period for this Law.

AN ACT

D.C. ACT 9-95

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

OCTOBER 23, 1991

To amend, on a temporary basis, the Residential Property Tax Relief Act of 1977 and the Real Property Tax Rates for Tax Year 1987 Act of 1986 to extend the deadline for filing the application for the homestead deduction and senior citizen property tax relief, to provide for refunds of overpayments of property taxes, to forgive penalties; and to amend the Free Clinic Assistance Program Act of 1986 to extend the Free Clinic Assistance Program Act for 5 years.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act shall be cited as the "Residential Property Tax Relief Act of 1977 Application Deadline and Free Clinic Assistance Program Act of 1986 Extension Temporary Amendment Act of 1991".

Sec. 2. Section 3(e) of the Residential Property Tax Relief Act of 1977, effective February 28, 1978 (D.C. Law 2-45; D.C. Code §47-850(e)), is amended by adding a new paragraph (4A) to read as follows: Note, Section 47-850

"(4A)(A) Notwithstanding the provisions of paragraph (1) of this subsection, for the tax year beginning July 1, 1991, and ending June 30, 1992, the application required by paragraph (3) of this subsection shall be properly completed and filed by September 30, 1991.

"(B) Any application properly completed and filed by September 30, 1991, shall apply to the tax year beginning July 1, 1991, and ending June 30, 1992, and for succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to paragraph (3) of this subsection, provided that the property remains eligible for the deduction.

"(C) Notwithstanding any other provision of law if a residential real property owner properly completes and files an application by September 30, 1991, for the deduction provided for under subsection (c)(1) of this section and qualifies for the deduction for the full tax year beginning July 1, 1991, and ending June 30, 1992, or if any residential real property owned by a cooperative housing association for which an application is properly completed and filed by September 30, 1991, for the deduction provided for under subsection (d)(2) of this section qualifies for the deduction for the full tax year beginning July 1, 1991, and ending June 30, 1992, then:

"(i) The real property shall be classified as Class 1 property for the full tax year;

"(ii) The deduction for the 2nd half of the tax year beginning July 1, 1991, and ending June 30, 1992, shall be reflected in the 2nd half tax bill which is due and payable by March 31, 1992;

"(iii) The difference between the original 1st half tax bill that did not reflect the deduction provided for under subsection (c)(1) or (d)(2) of this section and the 1st half tax due based on the deduction shall be refunded by January 15, 1992, if already paid when due by September 16, 1991; and

"(iv) No penalties or interest shall be owed by a taxpayer on the difference between the original tax bill that did not reflect the deduction provided for under subsection (c)(1) or (d)(2) of this section and the tax due based on the deduction."

Sec. 3. Section 5 of the Real Property Tax Rates for the Tax Year Note, Section 1987 Act of 1986, effective September 23, 1986 (D.C. Law 6-153; D.C. 47-863 Code §47-863), is amended by adding a new subsection (c) to read as follows:

"(c)(1) For the tax year beginning July 1, 1991, and ending June 30, 1992, the application for the tax relief provided for under subsection (a) of this section shall be properly completed and filed by September 30, 1991.

"(2) An application filed by September 30, 1991, shall apply to the tax year beginning July 1, 1991, and ending June 30, 1992, and for succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to the regulations implementing the deduction authorized by subsection (a) of this section, provided that the property remains eligible for the tax relief.

"(3) If a residential real property owner who takes advantage of the extended filing period provided for in this section qualifies for the senior citizen's property tax relief provided for under subsection (a) of this section, the tax relief for the 2nd half of the tax year beginning July 1, 1991, and ending June 30, 1992, shall be reflected in the 2nd half tax bill which is due and payable by March 31, 1992.

"(4) The difference between the original 1st half tax bill that did not reflect the senior citizen's property tax relief and the 1st half tax due based on the senior citizen's property tax relief will be refunded by January 15, 1992, if already paid when due by September 16, 1991.

"(5) No penalties or interest shall be owed by a taxpayer on the difference between the original tax bill that did not reflect the senior citizen property tax relief and the tax due based on the tax relief."

Sec. 4. Section 7(b) of the Free Clinic Assistance Program Act of Note, Section 1986, effective September 23, 1986 (D.C. Law 6-155; D.C. Code §1-308.1 1-308.1 note), is amended to read as follows:

"(b) This act shall expire 10 years after its having taken effect."

Sec. 5. (a) 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

publication in either the District of Columbia Register, the District of Columbia Statutes-at-Large, or the District of Columbia Municipal Regulations.

(b) This act shall expire on the 225th day of its having taken effect.

  
Chairman  
Council of the District of Columbia

  
Mayor  
District of Columbia

APPROVED: October 23, 1991



COUNCIL OF THE DISTRICT OF COLUMBIA

Council Period Nine

RECORD OF OFFICIAL COUNCIL VOTE

DOCKET NO: Bill 9-293

Item on Consent Calendar

ACTION & DATE: Adopted First Reading, 9-11-91

VOICE VOTE: Approved

Recorded vote on request

Absent: Nathanson

ROLL CALL VOTE: RESULT

Table with 16 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. (repeated 4 times). Rows include CHMN. WILSON, BRAZIL, CRAWFORD, CROPP, EVANS, JARVIS, LIGHTFOOT, MASON, NATHANSON, RAY, ROLARK, SMITH, JR., THOMAS, SR.

X - Indicates Vote A.B. - Absent N.V. - Present, not voting

CERTIFICATION RECORD

Signature of Shylia Jones, Secretary to the Council

Date: October 9, 1991

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 10-1-91

VOICE VOTE: Approved

Recorded vote on request

Absent: all present

ROLL CALL VOTE: RESULT

Table with 16 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. (repeated 4 times). Rows include CHMN. WILSON, BRAZIL, CRAWFORD, CROPP, EVANS, JARVIS, LIGHTFOOT, MASON, NATHANSON, RAY, ROLARK, SMITH, JR., THOMAS, SR.

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X - Indicates Vote A.B. - Absent N.V. - Present, not voting

CERTIFICATION RECORD

Secretary to the Council

Date

Enrolled Original

Codification

District of Columbia Code

( 1992 Supplement)

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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"(B) Any application properly completed and filed by September 30, 1991, shall apply to the tax year beginning July 1, 1991, and ending June 30, 1992, and for succeeding tax years until the tax year for which quinquennial filing of the application is required pursuant to paragraph (3) of this subsection,

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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia



COUNCIL OF THE DISTRICT OF COLUMBIA

Council Period Nine

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DOCKET NO: Bill 9-293

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Recorded vote on request

Absent: Nathanson

ROLL CALL VOTE: - RESULT

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X - Indicates Vote A.B. - Absent N.V. - Present, not voting

CERTIFICATION RECORD

Signature of Shylin Jones, Secretary to the Council

Date: October 9, 1991

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 10-1-91

VOICE VOTE: Approved

Recorded vote on request

Absent: all present

ROLL CALL VOTE: - RESULT

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