

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend section 47-850 of the District of Columbia Official Code to provide that a veteran who is classified as having a total and permanent disability or is paid at the 100% disability rating level as a result of unemployability shall be exempt from a portion of the property taxes assessed on the veteran's primary residence.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Disabled Veterans Homestead Exemption Amendment Act of 2018".

Sec. 2. Section 47-850 of the District of Columbia Official Code is amended as follows:

(a) Subsection (a) is amended by striking the phrase "For purposes" and inserting the phrase "Except as provided in subsection (a-1) of this section, for purposes" in its place.

(b) A new subsection (a-1) is added to read as follows:

"(a-1)(1) For purposes of levying the real property tax during a tax year, the Mayor shall deduct from the assessed value of real property that qualifies for the homestead deduction and is owned by a veteran the amount of \$500,000; provided, that the:

"(A) Veteran has been classified by the United States Department of Veterans Affairs as having a total and permanent disability as a result of a service-incurred condition or service-aggravated condition, or is paid at the 100% disability rating level as a result of unemployability; and

"(B) Veteran's household is an eligible household as defined in § 47-863(a)(1A)(A); provided, that § 47-863(a)(1A)(A)(iii)(I)(aa) and (II) shall not apply.

"(2)(A) To qualify for and receive the deduction provided pursuant to this subsection, the veteran, or the veteran's legal guardian, attorney-in-fact, or other legal representative, shall complete and file with the District of Columbia Office of Veterans Affairs an application, in a form prescribed by the Mayor, that includes a statement that the veteran meets the requirement set forth in paragraph (1)(A) of this subsection, and comply with other requirements as set forth in this section.

"(B) The District of Columbia Office of Veterans Affairs shall timely and routinely certify to the Office of Tax and Revenue the veterans meeting the disability requirements for the deduction provided pursuant to this subsection."

(c) New subsections (f) and (g) are added to read as follows:

“(f)(1) Except for subsection (a) of this section, for the purposes of this section and §§ 47-850.02, 47-850.03, and 47-850.04, the deduction provided pursuant to subsection (a-1) of this section shall be deemed a homestead deduction.

“(2)(A) A real property receiving the deduction provided pursuant to subsection (a-1) of this section shall not receive the credit under § 47-864 or the reduced tax liability under § 47-863.

“(B) Only the deduction under subsection (a) of this section shall be subject to the same taxable assessment percentage threshold in § 47-864(e). The deduction under subsection (a-1) of this section shall not be subject to such threshold.

“(g) The Mayor, pursuant to Title I of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Official Code § 2-501 *et seq.*), may issue rules to implement the provisions of subsection (a-1) of this section.”.

Sec. 3. Applicability

(a) This act shall apply as of October 1, 2019, or upon the date of inclusion of its fiscal effect in an approved budget and financial plan, whichever is later.

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

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

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

Sec. 4. Fiscal impact statement.

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

Sec. 5. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December

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

Chairman
Council of the District of Columbia

Mayor
District of Columbia