



COUNCIL OF THE DISTRICT OF COLUMBIA
JOHN A. WILSON BUILDING
1350 PENNSYLVANIA AVENUE NW
WASHINGTON, DC 20004

JANESE LEWIS GEORGE

Ward 4 Councilmember
Chair of the Committee on
Facilities and Family Services

COMMITTEE MEMBER

Committee on Transportation and the Environment
Committee on Executive Administration and Labor
Committee on Public Works and Operations

July 14, 2023

Council of the District of Columbia
John A. Wilson Building

Dear Colleagues,

Today I am introducing the Glasker Homestead Tax Abatement Amendment Act of 2023. This legislation would forgive unpaid real property taxes and assessments on a distressed property located at 4404 New Hampshire Avenue, NW, in Ward 4.

For many years, Ms. Bertha Glasker lived with her adult sons in a rowhouse at 4404 New Hampshire Avenue (the “Glasker Homestead”), which has been in the family since 1973. Bertha Glasker and her children jointly owned the Glasker Homestead free of any mortgage, and in recent years the property received tax relief for homes owned by seniors and people with disabilities.

In 2019, Bertha Glasker died at the age of 86. Following her death, her sons Andrew and Bryan Glasker continued to live in the home. Their sole source of income is social security disability benefits (SSDI).

Following Ms. Glasker’s death, the Office of Tax and Revenue denied an application to continue the senior and disabled property tax relief, although Andrew and Bryan Glasker disagreed with this decision. Without this relief, the tax bill doubled and the Glaskers fell behind on their taxes in 2019. In 2022 they re-applied for the senior and disabled property tax credit using the same documentation as before, but this time their application was approved—with prospective effect only. The Glaskers continue to pay what they can, but their payments are still being applied to the 2019 tax bill and they have not yet begun to pay property taxes for 2020 through 2023. The District has offered the Glasker Homestead at tax sale auctions, with no bidders.

But the Glaskers face a more pressing setback. On March 7, 2020, a two-alarm fire started at an adjacent rowhouse and spread to the Glasker Homestead, causing severe damage. The Glasker Homestead was not insured. With no place to go, Andrew and Bryan Glasker continued to live in the damaged home for nearly three years.

On February 7, 2023, DC Fire and Emergency Medical Services responded to a report of a gas leak in the 4400 block of New Hampshire Avenue, NW. Firefighters determined that gas was leaking from the Glasker Homestead and, once inside, encountered large holes in the ceiling, rotting floors, structural instability, and unsanitary conditions in the bathroom and eating areas. Until the gas leak, the extent of the damage to the property had been unknown except to the Glaskers.

The Department of Buildings declared the rowhouse uninhabitable, boarded it up, and imposed the costs of the abatement as a special assessment on the Glasker Homestead. In its current condition, the Glasker Homestead poses a structural danger to the adjacent rowhouses.

DOB also classified the Glasker Homestead as vacant and blighted property. This classification, along with the automatic revocation of the homestead deduction and senior/disabled property tax relief, has put the annual property taxes far beyond the Glaskers' ability to pay.

Despite the extensive damage to the property in the 2020 fire, the tax-assessed value of the Glasker Homestead building (excluding land) *increased* from \$170,920 in 2020 to \$215,930 in tax year 2024. The Glaskers did not appeal the assessed value of their property.

Since the gas leak my staff, the Red Cross, and District agencies have assisted the Glaskers with their immediate needs. For a short time they stayed in a hotel room. At this date, the Glaskers are staying at a low-barrier shelter for homeless men while awaiting a Rapid Rehousing placement through the Department of Human Services. In addition, a caseworker with the Department of Aging and Community Living has provided support and kindness through the traumatic loss of housing.

Remarkably, even after the gas leak, the Glaskers have kept paying what they can toward the taxes on their homestead. The Office of Tax and Revenue has cashed at least two more paper checks of \$58 each. OTR agreed to exclude the Glasker Homestead from the 2023 tax sale list.

The Glaskers do not want to sell the home, yet they can neither inhabit nor afford to repair it. This legislation would forgive the unpaid taxes so that, in the event of a sale, the Glaskers would retain the proceeds and have a source of money for their future living expenses. Otherwise, the District's treasury will consume the equity in a property owned by a Black family for decades—an unconscionable result that would leave the Glaskers to face chronic homelessness and also prolong the blight.

Under these extraordinary circumstances, I believe it is appropriate to legislatively forgive the unpaid amounts of property taxes, including interest and late-payment penalties, and the assessment imposed by DOB. At this time, the Glaskers owe approximately \$55,000 to the District. They will also be unable to pay the second-half property tax bill of \$36,321 due September 30, 2023, whatever taxes will be imposed in 2024, future late-payment penalties, and interest on the unpaid balance.

I ask your support.

In service,

A handwritten signature in black ink that reads "Janeese Lewis George". The signature is written in a cursive, flowing style.

Janeese Lewis George
Councilmember, Ward 4


Councilmember Janeese Lewis George

1 A BILL
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7 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
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12 To amend Chapter 46 of Title 47 of the District of Columbia Official Code to temporarily
13 exempt the real property designated for tax purposes as Lot 41, Square 3247, located at
14 4404 New Hampshire Avenue, N.W., from property taxes and special assessments.

15 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
16 act may be cited as the “Glasker Homestead Tax Abatement Amendment Act of 2023”.

17 Sec. 2. Chapter 10 of Title 47 of the District of Columbia Official Code is amended as
18 follows:

19 (a) The table of contents is amended by adding a new section designation to read as
20 follows:

21 “§ 47-1099.14. Glasker Homestead; Lot 41, Square 3247.”.

22 (b) A new section 47-1099.14 is added to read as follows:

23 “§ 47-1099.14. Glasker Homestead; Lot 41, Square 3247.

24 “(a)(1) The real property designated for tax purposes as Lot 41, Square 3247, located at
25 4404 New Hampshire Avenue, N.W., shall be exempt from the unpaid portion of all taxes,

26 interest, and penalties imposed pursuant to Chapter 8 of this title during tax years 2019 through
27 2024.

28 “(2) The Office of Tax and Revenue is authorized to extend the property tax
29 exemption provided in this subsection to tax year 2025, if as of the first day of such tax year an
30 interest in the property is owned by one or more probate estates pending distribution to the heirs
31 or devisees of their respective decedents.

32 “(3) Notwithstanding paragraphs (1) and (2) of this subsection, the aggregate
33 value of the exemption provided in this subsection shall not exceed \$300,000.

34 “(b) The property described in this section shall be exempt from special assessments
35 imposed during tax year 2023 pursuant to An Act To provide for the abatement of nuisances in
36 the District of Columbia by the Commissioners of said District, and for other purposes, approved
37 April 14, 1906 (34 Stat. 114; D.C. Official Code § 42-3131.01 *et seq.*); except that the value of
38 the exemption provided in this subsection shall not exceed \$10,000.”.

39 Sec. 3. Applicability.

40 This act shall apply upon the inclusion of its fiscal effect in an approved budget and
41 financial plan.

42 Sec. 4. Fiscal impact statement.

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

46 Sec. 5. Effective date.

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

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