

  
Councilmember Jack Evans

A BILL

\_\_\_\_\_  
IN THE COUNCIL OF THE DISTRICT OF COLUMBIA  
\_\_\_\_\_

Councilmember Jack Evans introduced the following bill, which was referred to the Committee on \_\_\_\_\_.

To amend section 47-850 of the District of Columbia 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 his or her 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 Act of 2015”.

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

(a) Subsection (a) is amended by striking the phrase “For purposes” and adding 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) Notwithstanding and in lieu of the deduction in subsection (a) of this section, 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 that is owned by a veteran the amount of \$500,000 provided that:

“(A) The 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 or aggravated condition, or is paid at the 100% disability rating level as a result of unemployability; and

1           “(B) The veteran’s household is an eligible household as defined in § 47-  
2 863(a)(1A)(A); provided that § 47-863(a)(1A)(A)(iii)(I)(aa) and (II) shall not apply.

3           “(2)(A) To qualify for and receive the deduction pursuant to this subsection, the veteran,  
4 or such veteran’s legal guardian, attorney-in-fact, or other legal representative, shall complete  
5 and file with the District of Columbia Office of Veterans Affairs, an application, in a form  
6 prescribed by the Mayor, which shall include a statement that the veteran has been classified as  
7 having a total and permanent disability as a result of a service incurred or aggravated condition,  
8 or is paid at the 100% disability rating level as a result of unemployability by the United States  
9 Department of Veterans Affairs, and comply with all other requirements as set forth in this  
10 section. The District of Columbia Office of Veterans Affairs shall timely and routinely certify to  
11 the Office of Tax and Revenue the real property qualifying for the deduction pursuant to this  
12 subsection.

13           “(B) For purposes of this section, subsection (a) of this section excepted, and sections §  
14 47-850.02, 47-850.03 and 47-850.04, the deduction pursuant to this subsection shall be deemed a  
15 homestead deduction.

16           “(C) A real property receiving the deduction under this subsection shall not receive the  
17 credit under § 47-864.”.

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

19           “(f) Only the deduction under subsection (a) of this section shall be subject to the same  
20 taxable assessment percentage threshold in § 47-864(e). The deduction under subsection (a-1) of  
21 this section shall be subject to such threshold.

1           “(g) The Mayor may promulgate regulations to implement and audit the deduction  
2 administered by the District of Columbia Office of Veterans Affairs under subsection (a-1) of  
3 this section.”.

4           Sec. 3. Fiscal impact statement.

5           The Council adopts the fiscal impact statement in the committee report as the fiscal  
6 impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act,  
7 approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

8           Sec. 4. Effective date.

9           This act shall take effect following approval by the Mayor (or in the event of veto by  
10 the Mayor, action by the Council to override the veto), a 30-day period of Congressional review  
11 as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December  
12 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of  
13 Columbia Register.