

AN ACT  
D.C. ACT 19-356

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA  
MAY 11, 2012

*Codification  
District of  
Columbia  
Official Code*

2001 Edition

2012 Fall  
Supp.

West Group  
Publisher

To amend the Condominium Act of 1976 to provide that a unit owner of abutting condominium units that form a single dwelling unit may apply to have the units combined into one tax lot for real property assessment and taxation purposes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Combined Condominium Real Property Tax Amendment Act of 2012”.

Sec. 2. Section 104 of the Condominium Act of 1976, effective March 29, 1977 (D.C. Law 1-89; D.C. Official Code § 42-1901.04), is amended as follows:

Amend  
§ 42-1901.04

(a) Designate the existing text as subsection (a).

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

“(b)(1) Notwithstanding subsection (a) of this section, for real property tax years beginning after September 30, 2011, horizontally or vertically abutting condominium units owned by the identical unit owner that comprise and are used as a single dwelling unit may be combined for assessment and taxation purposes into a separate and distinct taxable entity (“combined tax lot”); provided, that the unit owner applies for combined tax lot treatment pursuant to D.C. Official Code § 47-832.

“(2) Combined tax lot treatment granted pursuant to paragraph (1) of this subsection shall take effect for the succeeding real property tax year following the date the application is received.”.

Sec. 3. Fiscal impact statement.

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

Sec. 4. 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

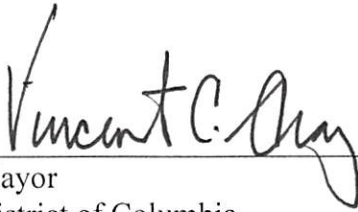
ENROLLED ORIGINAL

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



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Chairman  
Council of the District of Columbia



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Mayor  
District of Columbia  
APPROVED  
May 11, 2012



# COUNCIL OF THE DISTRICT OF COLUMBIA

WASHINGTON, D.C. 20004

Docket No. **B19-188**

☒ ITEM ON CONSENT CALENDAR

☒ ACTION & DATE

**ADOPTED FIRST READING, 04-17-12**

☒ VOICE VOTE

RECORDED VOTE ON REQUEST

**APPROVED**

ABSENT

**ALL PRESENT**

☐ ROLL CALL VOTE – Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Brown	X				Catania	X				Orange	X			
Alexander	X				Cheh	X				Wells	X			
Barry	X				Evans	X								
Bowser	X				Graham	X								
Brown, M	X				Mendelson	X								
X – Indicate Vote					AB – Absent					NV – Present, Not Voting				

CERTIFICATION RECORD

Secretary to the Council

Date

☒ ITEM ON CONSENT CALENDAR

☒ ACTION & DATE

**ADOPTED FINAL READING, 05-01-12**

☒ VOICE VOTE

RECORDED VOTE ON REQUEST

**APPROVED**

ABSENT

**BARRY**

☐ ROLL CALL VOTE – Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Brown	X				Catania	X				Orange	X			
Alexander	X				Cheh	X				Wells	X			
Barry				X	Evans	X								
Bowser	X				Graham	X								
Brown, M	X				Mendelson	X								
X – Indicate Vote					AB – Absent					NV – Present, Not Voting				

CERTIFICATION RECORD

Secretary to the Council

Date

☐ ITEM ON CONSENT CALENDAR

☐ ACTION & DATE

☐ VOICE VOTE

RECORDED VOTE ON REQUEST

ABSENT

☐ ROLL CALL VOTE – Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Brown					Catania					Orange				
Alexander					Cheh					Wells				
Barry					Evans									
Bowser					Graham									
Brown, M					Mendelson									
X – Indicate Vote					AB – Absent					NV – Present, Not Voting				

CERTIFICATION RECORD

Secretary to the Council

Date