

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



NOTICE OF FINAL RULEMAKING

The Office of Tax and Revenue (“OTR”), pursuant to the authority set forth in D.C. Official Code §§ 47-820.02(d) and 47-874 (2001), Section 155 of the District of Columbia Appropriations Act, 2001 (P.L. 106-522, D.C. Official Code § 1- 204.24c (2001)), and the Office of the Chief Financial Officer Financial Management and Control Order No. 00-5, effective June 7, 2000, hereby gives notice of this final action to adopt rules and amend Chapter 3, REAL PROPERTY TAXES, of Title 9 of the District of Columbia Municipal Regulations (“DCMR”), as published in the Notice of Proposed Rulemaking in the *D.C. Register* on January 16, 2009, 56 DCR 000612.

This final rulemaking provides that an owner of a resale restricted residential property (as defined under D.C. Official Code § 47-820.02) shall complete the form devised by the Deputy Chief Financial Officer in order to receive the benefit. The benefit is typically a reduced taxable assessment that is not based upon the estimated market value of the residential real property. Generally, the benefit shall be effective beginning with the half tax year when the property was purchased by the owner.

No substantive comments were received concerning the proposed rulemaking. This final rulemaking is identical to the published text of the proposed rulemaking. This final rulemaking shall become effective upon publication of this notice in the *D.C. Register*.

(1) New section 367 is added to read as follows:

**367 REQUIREMENT TO FILE FORM BEFORE BENEFITING FROM
TAXABLE ASSESSMENT AS A RESALE RESTRICTED PROPERTY**

- 367.1 Residential real property that qualifies as “resale restricted properties,” as that phrase is defined under D.C. Official Code § 47-820.02, shall receive a benefit as determined under such statute.
- 367.2 Filing the applicable form devised by the DCFO shall be a means of providing notice to the DCFO that the real property is resale restricted.
- 367.3 The form shall be completed and filed before the benefit under D.C. Official Code § 47-820.02 may be received.
- 367.4 The benefit shall be effective beginning with the half tax year when the owner purchased the resale restricted real property, as determined by the date of the deed or the date the deed was acknowledged, whichever is later.
- 367.5 No benefit shall be received prior to the date the owner purchased the resale restricted real property or 3 years, whichever is sooner.