

COUNCIL OF THE DISTRICT OF COLUMBIA
COMMITTEE OF THE WHOLE
1350 Pennsylvania Avenue, NW
Washington, DC 20004

MEMORANDUM

TO: Nyasha Smith, Secretary to the Council

FROM: Phil Mendelson, Chairman 
Councilmember Zachary Parker 
Councilmember Charles Allen 

DATE: February 26, 2026

RE: **Request to Place Emergency Measures on the Agenda for the March 3, 2026
Legislative Meeting**

This memorandum is to request that the following measures be placed on the agenda for the March 3, 2026 Legislative Meeting:

- **Archdiocese of Washington Parish Real Property, Deed Recordation, and Transfer Tax Exemption Emergency Declaration Resolution of 2026**
- **Archdiocese of Washington Parish Real Property, Deed Recordation, and Transfer Tax Exemption Emergency Amendment Act of 2026**
- **Archdiocese of Washington Parish Real Property, Deed Recordation, and Transfer Tax Exemption Temporary Amendment Act of 2026**

For more than a century, Catholic parish properties in the District of Columbia have been acquired, occupied, operated, maintained, and funded by individual Parishes for exclusively religious, charitable, and related nonprofit purposes. At the time many of these properties were acquired, District law did not permit Catholic parishes to incorporate or to hold legal title to real property in their own names. As a result, record title to approximately 92 parish properties across all 8 Wards of the District was placed in the name of the Archbishop of Washington, acting as a corporation sole, for the use and benefit of the respective parishes. While the Archbishop of Washington held the record title, the individual parishes remained the equitable and beneficial owners of their respective properties, as was consistent with the longstanding legal practice of the time. Modern nonprofit incorporation laws now allow Catholic parishes to be recognized as civil-law entities capable of owning property in their own names. District parishes have formally incorporated and initiated efforts to retitle parish properties to reflect parish ownership, as required under nonprofit law when a property is held for the benefit of a nonprofit entity.

District law provides exemptions for deeds that supplement or confirm prior recorded deeds without additional consideration from transfer taxes under D.C. Code § 44-902(8) and from recordation taxes under D.C. Code § 42-1102(6). Despite these longstanding exemptions, efforts by District Catholic parishes to record supplemental confirmatory deeds have been rejected,

resulting in uncertainty regarding tax liability and placing parish properties at risk of incurring substantial real property, transfer, and recordation taxes while time-consuming and costly administrative processes are pending.

Immediate legislative action is necessary to clarify the tax-exempt status and nature of these parish property transfers. Emergency legislation will prevent the accrual of unwarranted tax liabilities and avoid unnecessary administrative actions that are costly and time-consuming. Moreover, as long as the properties are not retitled, the parishes are unable to transact property matters in their own name, and their ownership interests are unnecessarily denied and go unrecognized when interacting with third parties.

The draft measures are attached. Please call me or Blaine Stum, Deputy Committee Director, if you have any questions at (202) 724-8092.

cc: All Councilmembers
Council Officers