

1 _____
2 Councilmember Zachary Parker
3
4

_____ Chairman Phil Mendelson

5 _____
6 Councilmember Charles Allen
7
8
9

10 A PROPOSED RESOLUTION
11

12 _____
13
14 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
15
16 _____
17
18

19 To declare the existence of an emergency with respect to the need to exempt from real property,
20 deed recordation, and deed transfer tax properties owned by The Roman Catholic
21 Archbishop of Washington & his successors in office, a corporation sole, or the respective
22 parishes of the Archdiocese of Washington
23

24 RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
25 resolution may be cited as the “Archdiocese of Washington Parish Real Property, Deed
26 Recordation, and Transfer Tax Exemption Emergency Declaration Resolution of 2026”.

27 Sec. 2. (a) For more than a century, Catholic parish properties in the District of Columbia
28 have been acquired, occupied, operated, maintained, and funded by individual Parishes for
29 exclusively religious, charitable, and related nonprofit purposes.

30 (b) At the time many of these properties were acquired, District law did not permit
31 Catholic parishes to incorporate or to hold legal title to real property in their own names. As a
32 result, record title to approximately 92 parish properties across all 8 Wards of the District was
33 placed in the name of the Archbishop of Washington, acting as a corporation sole, for the use
34 and benefit of the respective parishes. While the Archbishop of Washington held the record title,
35 the individual parishes remained the equitable and beneficial owners of their respective
36 properties, as was consistent with the longstanding legal practice of the time.

37 (c) Modern nonprofit incorporation laws now allow Catholic parishes to be recognized as
38 civil-law entities capable of owning property in their own names. District parishes have formally
39 incorporated and initiated efforts to retitle parish properties to reflect parish ownership, as
40 required under nonprofit law when a property is held for the benefit of a nonprofit entity.

41 (d) The retitling of these properties does not involve the sale or exchange of property for
42 consideration, does not alter the use of the properties, and does not result in any change in
43 beneficial ownership. The transfers are intended solely to confirm record title in the name of the
44 existing beneficial owners—the parishes—and to ensure legal clarity and continuity of parish
45 operations.

46 (e) District law provides exemptions for deeds that supplement or confirm prior recorded
47 deeds without additional consideration from transfer taxes under D.C. Code § 44-902(8) and
48 from recordation taxes under D.C. Code § 42-1102(6).

49 (f) Despite these longstanding exemptions, efforts by District Catholic parishes to record
50 supplemental confirmatory deeds have been rejected, resulting in uncertainty regarding tax
51 liability and placing parish properties at risk of incurring substantial real property, transfer, and
52 recordation taxes while time-consuming and costly administrative processes are pending.

53 (h) Immediate legislative action is necessary to clarify the tax-exempt status and nature of
54 these parish property transfers, to prevent the accrual of unwarranted tax liabilities, to avoid
55 unnecessary administrative procedures that are costly and time consuming, and because as long
56 as the properties are not retitled, the parishes are unable to transact property matters in their own
57 name and their ownership interests are unnecessarily denied and go unrecognized when
58 interacting with third parties.

59 Sec. 3. The Council of the District of Columbia determines that the circumstances
60 enumerated in Section 2 constitute emergency circumstances making it necessary that the

- 61 Archdiocese of Washington Parish Real Property, Deed Recordation, and Transfer Tax
- 62 Exemption Emergency Amendment Act of 2026 be adopted after a single reading.
- 63 Sec. 4. This resolution shall take effect immediately.