

1
2 Councilmember Zachary Parker

Chairman Phil Mendelson

3
4
5
6 Councilmember Charles Allen

7
8
9 A BILL

10
11
12
13
14 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

15
16
17
18
19 To amend, on an emergency basis, Chapter 10 of Title 47 of the District of Columbia Official
20 Code to provide real property, deed recordation, and deed transfer tax exemptions for
21 properties held under the ownership of The Roman Catholic Archbishop of Washington &
22 his successors in office, a corporation sole, or the respective parishes of the Archdiocese of
23 Washington

24
25 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
26 Act may be cited as the “Archdiocese of Washington Parish Real Property, Deed Recordation,
27 and Transfer Tax Exemption Emergency Amendment Act of 2026”.

28 Sec. 2. Chapter 10 of Title 47 of the District of Columbia Official Code is amended as
29 follows:

30 (a) The table of contents is amended by adding a new section designation to read as
31 follows:

32 “Sec. 47-1099.16. “Archdiocese of Washington Parish Real Property, Deed Recordation,
33 and Deed Transfer Tax Exemptions”

34 (b) A new section 47-1099.16 is added to read as follows:

35 “§ 47-1099.16

36 “(a) The real properties, and any improvements on the properties, located in Square
37 159, Lots 861 and 827, shall be exempt from the taxes imposed by Chapter 9 of this title and Chapter
38 11 of Title 42 so long as the properties are owned by The Roman Catholic Archbishop of
39 Washington & his successors in office, a corporation sole, or the Cathedral of St. Matthew the
40 Apostle Catholic Church, Inc.

41 “(b) The real properties, and any improvements on the properties, located in Square
42 1800, Lots 1, 20, and 802; and Square 1815, Lot 101, shall be exempt from the tax imposed by
43 Chapter 9 of this title and Chapter 11 of Title 42 so long as the properties are owned by The Roman
44 Catholic Archbishop of Washington & his successors in office, a corporation sole, or
45 Annunciation Catholic Church, Inc.

46 “(c) The real properties, and any improvements on the properties, located in Square
47 3880, Lots 1, 2, 13, 17, 18, 19, 800, 801, 802, 803, 804, and 805 shall be exempt from the tax
48 imposed by Chapter 9 of this title and Chapter 11 of Title 42 so long as the properties are owned by
49 The Roman Catholic Archbishop of Washington & his successors in office, a corporation sole, or
50 St. Anthony of Padua Catholic Church, Inc.

51 “(d) The real properties, and any improvements on the properties, located in Square
52 6005, Lots 802 and 803 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter
53 11 of Title 42 so long as the properties are owned by The Roman Catholic Archbishop of
54 Washington & his successors in office, a corporation sole, or Church of the Assumption of the
55 Blessed Virgin Mary Catholic Church, Inc.

56 “(e) The real properties, and any improvements on the properties, located in Square
57 4558, Lot 33, shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
58 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington & his

59 successors in office, a corporation sole, or St. Benedict the Moor Catholic Church, Inc.

60 “(f) The real properties, and any improvements on the properties, located in Square
61 1862, Lot 802; and Square 1863, Lots 47, 824, 825, and 826, shall be exempt from the tax
62 imposed by Chapter 9 of this title and Chapter 11 of Title 42 so long as the properties are owned by
63 The Roman Catholic Archbishop of Washington & his successors in office, a corporation sole, or
64 the Shrine of the Most Blessed Sacrament Catholic Church, Inc.

65 “(g) The real properties, and any improvements on the properties, located in Square
66 1263, Lot 163 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
67 42 so long as the properties are owned and used by The Roman Catholic Archbishop of
68 Washington & his successors in office, a corporation sole, or Epiphany Catholic Church, Inc.

69 “(h) The real properties, and any improvements on the properties, located in Square
70 4217, Lot 802; and Square 4217N, Lot 808 shall be exempt from the tax imposed by Chapter 9 of
71 this title and Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic
72 Archbishop of Washington & his successors in office, a corporation sole, or St. Francis de Sales
73 Catholic Church, Inc.

74 “(i) The real properties, and any improvements on the properties, located in Square
75 5550, Lot 808; and Square 5552, Lot 832 shall be exempt from the tax imposed by Chapter 9 of this
76 title and Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic
77 Archbishop of Washington & his successors in office, a corporation sole, or St. Francis Xavier
78 Catholic Church, Inc.

79 “(j) The real properties, and any improvements on the properties, located in Square
80 3224, Lot 800 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
81 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington & his

82 successors in office, a corporation sole, or St. Gabriel Catholic Church, Inc.

83 “(k) The real properties, and any improvements on the properties, located in Square
84 1036, Lots 114, 804, and 805; and Square 1071, Lot 805 shall be exempt from the tax imposed by
85 Chapter 9 of this title and Chapter 11 of Title 42 so long as the properties are owned by The Roman
86 Catholic Archbishop of Washington & his successors in office, a corporation sole, or Holy
87 Comforter - St. Cyprian Catholic Church, Inc.

88 “(l) The real properties, and any improvements on the properties, located in Square
89 957, Lot 814; and Square 4065, Lot 819 shall be exempt from the tax imposed by Chapter 9 of this
90 title and Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic
91 Archbishop of Washington & his successors in office, a corporation sole, or Holy Name of Jesus
92 Catholic Church, Inc.

93 “(m) The real properties, and any improvements on the properties, located in Square
94 557, Lot 140 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
95 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
96 successors in office, a corporation sole, or the Holy Redeemer Catholic Church, Inc.

97 “(n) The real properties, and any improvements on the properties, located in Square
98 566, Lots 857, 859, 860, and 865, shall be exempt from the tax imposed by Chapter 9 of this title
99 and Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic
100 Archbishop of Washington & his successors in office, a corporation sole, or the Holy Rosary
101 Catholic Church, Inc.

102 “(o) The real properties, and any improvements on the properties, located in Square
103 1227, Lot 95 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
104 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington & his

105 successors in office, a corporation sole, or Holy Trinity Catholic Church, Inc.

106 “(p) The real properties, and any improvements on the properties, located in Square
107 423, Lots 2, 801, and 802 shall be exempt from the tax imposed by Chapter 9 of this title and
108 Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic Archbishop of
109 Washington & his successors in office, a corporation sole, or Immaculate Conception Catholic
110 Church, Inc.

111 “(q) The real properties, and any improvements on the properties, located in Square
112 5204, Lot 37 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
113 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
114 successors in office, a corporation sole, or Church of the Incarnation Catholic Church, Inc.

115 “(r) The real properties, and any improvements on the properties, located in Square
116 756, Lots 47, 52, and 828 shall be exempt from the tax imposed by Chapter 9 of this title and
117 Chapter 11 of Title 42, so long as the properties are owned by The Roman Catholic Archbishop of
118 Washington & his successors in office, a corporation sole, or St. Joseph’s on Capitol Hill
119 Catholic Church, Inc.

120 “(s) The real properties, and any improvements on the properties, located in Square
121 756, Lot 827 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
122 42 , so long as the properties are owned by The Roman Catholic Archbishop of Washington &
123 his successors in office, a corporation sole, or St. Joseph’s on Capitol Hill Catholic Church, Inc.

124 “(t) The real properties, and any improvements on the properties, located in Square
125 5330, Lots 24 and 31 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11
126 of Title 42 so long as the properties are owned by The Roman Catholic Archbishop of
127 Washington & his successors in office, a corporation sole, or St. Luke Catholic Church, Inc.

128 “(u) The real properties, and any improvements on the properties, located in Square
129 3111, Lot 806; and Square 3531, Lots 116 and 117 shall be exempt from the tax imposed by
130 Chapter 9 of this title and Chapter 11 of Title 42 so long as the properties are owned by The Roman
131 Catholic Archbishop of Washington & his successors in office, a corporation sole, or St. Martin
132 of Tours Catholic Church, Inc.

133 “(v) The real properties, and any improvements on the properties, located in Square
134 518, Lot 912, shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
135 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
136 successors in office, a corporation sole, or St. Mary, Mother of God, Catholic Church, Inc.

137 “(w)The real properties, and any improvements on the properties, located in Square
138 518, Lot 911 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
139 42, so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
140 successors in office, a corporation sole, or St, Mary, Mother of God, Catholic Church, Inc.

141 “(x) The real properties, and any improvements on the properties, located in Square
142 2939, Lots 802, 808, and 811 shall be exempt from the tax imposed by Chapter 9 of this title and
143 Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic Archbishop of
144 Washington & his successors in office, a corporation sole, or Nativity Catholic Church, Inc.

145 “(y) The real properties, and any improvements on the properties, located in Square
146 5817, Lot 803, and PAR-0226-0037 shall be exempt from the tax imposed by Chapter 9 of this title
147 and Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic
148 Archbishop of Washington & his successors in office, a corporation sole, or Our Lady of
149 Perpetual Help Catholic Church, Inc.

150 “(z) The real properties, and any improvements on the properties, located in PAR-

151 0198-0065 and PAR-0199-0049 shall be exempt from the tax imposed by Chapter 9 of this title and
152 Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic Archbishop of
153 Washington & his successors in office, a corporation sole, or Our Lady Queen of Peace Catholic
154 Church, Inc.

155 “(aa) The real properties, and any improvements on the properties, located in Square
156 1374, Lots 859 and 860 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter
157 11 of Title 42 so long as the properties are owned by The Roman Catholic Archbishop of
158 Washington & his successors in office, a corporation sole, or Our Lady of Victory Catholic
159 Church, Inc.

160 “(bb) The real properties, and any improvements on the properties, located in Square
161 376, Lots 820, 821, 822, and 827 shall be exempt from the tax imposed by Chapter 9 of this title and
162 Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic Archbishop of
163 Washington & his successors in office, a corporation sole, or St. Patrick Catholic Church, Inc.

164 “(cc) The real properties, and any improvements on the properties, located in Square
165 203 Lot 93; and Square 189 and Lot 45 shall be exempt from the tax imposed by Chapter 9 of this
166 title and Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic
167 Archbishop of Washington & his successors in office, a corporation sole, or St. Augustine
168 Catholic Church, Inc.

169 “(dd) The real properties, and any improvements on the properties, located in Square
170 733, Lot 50; and Square 793, Lot 25 shall be exempt from the tax imposed by Chapter 9 of this title
171 and Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic
172 Archbishop of Washington & his successors in office, a corporation sole, or St. Peter Catholic
173 Church, Inc.

174 “(ee) The real properties, and any improvements on the properties, located in Square
175 2675, Lot 826; and Square 2609, Lot 857, shall be exempt from the tax imposed by Chapter 9 of
176 this title and Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic
177 Archbishop of Washington & his successors in office, a corporation sole, or Shrine of the Sacred
178 Heart Catholic Church, Inc.

179 “(ff) The real properties, and any improvements on the properties, located in Square
180 27, Lot 30 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title 42
181 so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
182 successors in office, a corporation sole, or St. Stephen the Martyr Catholic Church, Inc.

183 “(gg) The real properties, and any improvements on the properties, located in Square
184 5773, Lot 835; Square 5605, Lot 110; and Square 5780, Lot 821, shall be exempt from the tax
185 imposed by Chapter 9 of this title and Chapter 11 of Title 42 so long as the properties are owned by
186 The Roman Catholic Archbishop of Washington & his successors in office, a corporation sole, or
187 St. Teresa of Avila Catholic Church, Inc.

188 “(hh) The real properties, and any improvements on the properties, located in Square
189 1739, Lot 57 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
190 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
191 successors in office, a corporation sole, or St. Louis de France Catholic Church, Inc.

192 “(ii) The real properties, and any improvements on the properties, located in Square
193 2529, Lot 305 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
194 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
195 successors in office, a corporation sole, or Our Lady Queen of the Americas Catholic Church,
196 Inc.

197 “(jj) The real properties, and any improvements on the properties, located in Square
198 1729, Lot 0007 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of
199 Title 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington
200 & his successors in office, a corporation sole, or St. Ann Catholic Church, Inc.

201 “(kk) The real properties, and any improvements on the properties, located in Square
202 2108, Lot 806, shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of
203 Title 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington
204 & his successors in office, a corporation sole, or St. Thomas Apostle Catholic Church, Inc.

205 “(ll) The real properties, and any improvements on the properties, located in Square
206 6242, Lot 834 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
207 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
208 successors in office, a corporation sole, or St. Thomas More Catholic Church, Inc.

209 “(mm) The real properties, and any improvements on the properties, located in
210 Square 698, Lot 818 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11
211 of Title 42 so long as the properties are owned by The Roman Catholic Archbishop of
212 Washington & his successors in office, a corporation sole, or St. Vincent de Paul Catholic
213 Church, Inc.

214 “(nn) The real properties, and any improvements on the properties, located in Square
215 159, Lot 860 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
216 42, so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
217 successors in office, a corporation sole, or the Cathedral of St. Matthew the Apostle Catholic
218 Church, Inc.

219 “(oo) The real properties, and any improvements on the properties, located in Square

220 1863, Lot 1 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
221 42, so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
222 successors in office, a corporation sole, or the Shrine of the Most Blessed Sacrament Catholic
223 Church, Inc.

224 “(pp) The real properties, and any improvements on the properties, located in Square
225 4217N, Lot 805 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of
226 Title 42, so long as the properties are owned by The Roman Catholic Archbishop of Washington
227 & his successors in office, a corporation sole, or St. Francis de Sales Catholic Church, Inc.

228 “(qq) The real properties, and any improvements on the properties, located in Square
229 376, Lot 828 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
230 42, so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
231 successors in office, a corporation sole, or the St. Patrick Catholic Church, Inc.

232 “(rr) The real properties, and any improvements on the properties, located in Square
233 203, Lot 806 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title
234 42, so long as the properties are owned by The Roman Catholic Archbishop of Washington & his
235 successors in office, a corporation sole, or St. Augustine Catholic Church, Inc.

236 “(ss) Annually the Roman Catholic Archbishop of Washington & his successors in office,
237 a corporation sole, or the respective parishes of the Archdiocese of Washington as named in
238 subsections (a) through (rr), shall make the reports required by § 47-1007, as applicable, and shall
239 have the appeal rights provided by § 47-1009.

240 “(tt) The tax exemptions provided pursuant to this paragraph shall be in addition to, and
241 not lieu of, any other tax relief or assistance from any other source applicable to The Roman
242 Catholic Archbishop of Washington & his successors in office, a corporation sole, and the

243 respective parishes of the Archdiocese of Washington as named in subsections (a) through (rr).

244 “(uu) The properties listed in subsections (a) through (rr) may be transferred through
245 supplemental deeds, for no additional consideration, from The Roman Catholic Archbishop of
246 Washington & his successors in office, a corporation sole, as the record owner, to the respective
247 parishes of the Archdiocese of Washington as named in subsections (a) through (rr), and any such
248 supplemental deed transfers shall be exempt from the taxes imposed by Chapter 9 of this title and
249 Chapter 11 of Title 42, and shall not require the submission of real property tax exemption
250 applications.

251 “(vv)” Each of the real properties listed in subsections (a) through (mm) shall remain
252 exempt from taxation imposed by Chapter 8 of this title under § 47-1002 so long as the property
253 is owned by The Roman Catholic Archbishop of Washington & his successors in office, a
254 corporation sole, or the respective parishes of the Archdiocese of Washington as named in
255 subsections (a) through (mm), and provided that such owner, or any lessee, continues to use the
256 property as listed in subsections (a) through (mm) to provide religious, charitable, educational, or
257 related services, subject to any applicable provision(s) of § 47-1005 for any taxable portion of the
258 property. If any or all of the properties listed in subsections (a) through (mm) are transferred
259 through supplemental deed pursuant to subsection (uu), for no additional consideration, from The
260 Roman Catholic Archbishop of Washington & his successors in office, a corporation sole, as the
261 record owner, to the respective parishes of the Archdiocese of Washington as named in
262 subsections (a) through (mm), the property(ies) in question shall remain exempt from taxation
263 under § 47-1002, subject to any applicable provision(s) of § 47-1005 for any taxable portion of the
264 property, and there shall be no requirement for The Roman Catholic Archbishop of Washington
265 & his successors in office, a corporation sole, or the respective parishes of the Archdiocese of

266 Washington as named in subsections (a) through (rr), to submit a real property tax exemption
267 application in order to retain the tax exemption.

268 Sec. 3. Fiscal impact statement.

269 The Council adopts the fiscal impact statement in the committee report as the fiscal
270 impact statement required by section 4a of the General Legislative Procedures Act of 1975,
271 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

272 Sec. 4. Effective date.

273 This act shall take effect following approval by the Mayor (or in the event of veto by
274 the Mayor, action by the Council to override the veto), and shall remain in effect for no longer
275 than 90 days, as provided for emergency acts of the Council of the District of Columbia in section
276 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813;
277 D.C. Official Code § 1-204.12(a)).