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2 Councilmember Zachary Parker

Chairman Phil Mendelson

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6 Councilmember Charles Allen

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9 A BILL

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14 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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

23  
24 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this  
25 Act may be cited as the “Archdiocese of Washington Parish Real Property, Deed Recordation,  
26 and Transfer Tax Exemption Temporary Amendment Act of 2026”.

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

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

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

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

34 “§ 47-1099.16

35 “(a) The real properties, and any improvements on the properties, located in Square

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

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

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

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

55           “(e) The real properties, and any improvements on the properties, located in Square  
56 4558, Lot 33, shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title  
57 42 so long as the properties are owned by The Roman Catholic Archbishop of Washington & his  
58 successors in office, a corporation sole, or St. Benedict the Moor Catholic Church, Inc.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

127           “(u) The real properties, and any improvements on the properties, located in Square

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

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

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

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

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

149           “(z) The real properties, and any improvements on the properties, located in PAR-  
150 0198-0065 and PAR-0199-0049 shall be exempt from the tax imposed by Chapter 9 of this title and

151 Chapter 11 of Title 42 so long as the properties are owned by The Roman Catholic Archbishop of  
152 Washington & his successors in office, a corporation sole, or Our Lady Queen of Peace Catholic  
153 Church, Inc.

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

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

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

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

173           “(ee) The real properties, and any improvements on the properties, located in Square

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

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

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

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

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

196           “(jj) The real properties, and any improvements on the properties, located in Square

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

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

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

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

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

218           “(oo) The real properties, and any improvements on the properties, located in Square  
219 1863, Lot 1 shall be exempt from the tax imposed by Chapter 9 of this title and Chapter 11 of Title

220 42, so long as the properties are owned by The Roman Catholic Archbishop of Washington & his  
221 successors in office, a corporation sole, or the Shrine of the Most Blessed Sacrament Catholic  
222 Church, Inc.

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

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

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

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

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

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

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

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

267           Sec. 3. Fiscal impact statement.

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

271           Sec. 4. Effective date.

272           (a) This act shall take effect following approval by the Mayor (or in the event of veto by  
273 the Mayor, action by the Council to override the veto), a 30-day period of congressional review  
274 as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December  
275 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of  
276 Columbia Register.

277           (b) This act shall expire after 225 days of its having taken effect.