

District of Columbia Real Property Tax Exemption

Real Property Tax Exemption

GENERAL

The **Application For Exemption From D.C. Real Property Tax** is for use by non-profit organizations who wish to apply for exemption from the District of Columbia real property tax. All questions must be fully answered or the application will be considered incomplete. The completed application, together with all documents requested in the instructions, should be mailed to:

**Chief Appraiser,
Real Property Assessment Division,
4th Floor,
941 North Capitol Street, NE,
Washington, D. C. 20002**

or delivered to:

**Office of Tax and Revenue
Customer Service Center,
First Floor,
941 North Capitol Street, N.E.,
Washington, D.C. 20002.**

Failure to submit any of the required information will delay action on the application for exemption, and may result in a denial.

REAL PROPERTY

Organizations applying for exemption from D.C. real property tax **must own the real property** for which the request is made and qualify under D.C. Official Code § 47-1002. The applicant must specify the subsection of § 47-1002, detailing the major categories of exempt property, pursuant to which the exemption is sought. Current and proposed use of the property must be indicated, and a physical inspection of the property by this office is required. If any part of the property is leased, the tenant must supply the same types of documents that the owner must furnish with this application. Applications for exemption for property owned by foreign governments must be made through the U.S. Department of State, Office of Foreign Missions.

The exemption, if approved, will commence the first full month following the date the application is approved, provided the requirements for exemption are met.

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In order to qualify for exemption from the District of Columbia real property tax, the applying organization must own the real property for which the request is made, and must meet one or more of the requirements specified by DC code, as follows:

- () §47-1002 (3) Property belonging to foreign governments and used for legation purposes;
- () §47-1002 (4) Property belonging to the Commonwealth of the Philippines and used for government purposes;
- () §47-1002 (5) Property heretofore specifically exempted from taxation by any special act of Congress...;
- () §47-1002 (6) Art gallery buildings belonging to and operated by organizations which are not organized or operated for private gain...;
- () §47-1002 (7) Library buildings belonging to and operated by organizations which are not organized or operated for private gain...;
- () 47-1002 (8) Buildings belonging to and operated by institutions which are not organized or operated for private gain, which are used for purposes of public charity principally in the District of Columbia;
- () §47-1002 (9) Hospital buildings, belonging to and operated by organizations which are not organized or operated for private gain...;
- () §47-1002 (10) Buildings belonging to and operated by schools, colleges, or universities which are not organized or operated for private gain...;
- () §47-1002 (11) Buildings belonging to and used in carrying on the purposes and activities of the National Geographic Society, American Pharmaceutical Association, the Medical Society of the District of Columbia, the National Lutheran Home, the National Academy of Sciences, Brookings Institution, the American Forestry Association, the American Tree Association, the Carnegie Institution of Washington, the American Chemical Society, the American Association to Promote the Teaching of Speech to the Deaf, and buildings belonging to such similar institutions as may be hereafter exempted from such taxation by special acts of Congress;

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- () §47-1002 (12) Cemeteries dedicated to and used solely for burial purposes and not organized or operated for private gain...;
- () §47-1002 (13) Churches, including buildings and structures reasonably necessary and usual in the performance of the activities of the church...;
- () §47-1002 (14) Buildings belonging to religious corporations or societies primarily and regularly used for religious worship, study, training, and missionary activities;
- () §47-1002 (15) Pastoral residences actually occupied as such by the pastor, rector, minister, or rabbi of a church...;
- () §47-1002 (16) Episcopal residences owned by a church and used exclusively as the residence of a bishop of such church;
- () §47-1002 (17) Buildings belonging to organizations which are charged with the administration, coordination, or unification of activities, locally or otherwise, of institutions or organizations entitled to exemption under the provisions of § 47-1002, 47-1005 and 47-1007 to 47-1010, and used as administrative headquarters thereof;
- () §47-1002 (18)(A) Grounds belonging to and reasonably required and actually used for the carrying on of the activities and purposes of any institution or organization entitled to exemption under the provisions of §§47-1002, 47-1005 and 47-1007 to 47-1010;
- () §47-1002 (19) Buildings owned by and actually occupied and used for legitimate theater, music, or dance purposes by a corporation which is not organized or operated for commercial purposes or for private gain...;
- () §47-1002 (20)(A) Multifamily and single family rental and cooperative housing for, and individual condominium units rented to low and moderate income persons which are receiving assistance through 1 or more of the following federal programs...;
- () §47-1002 (23)(A) Subject to the provisions of subparagraph (B) of this paragraph, a supermarket development...;

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If subject real property qualifies under one or more of the specifications above, please download and complete the [application for exemption](#). Please direct any questions regarding this form or the requirements specified above to:

Exemption Unit
Real Property Tax Administration,
(202) 442-7024 or 442-6739