

## Class 3 Unimproved Real Property Classification Exception Application

Address: \_\_\_\_\_ Square: \_\_\_\_\_ Suffix: \_\_\_\_\_ Lot: \_\_\_\_\_

**Please select the appropriate exception(s) from the list below. Provide any necessary support documents to substantiate the exception you seek. Forms filed between October 1<sup>st</sup> and April 1<sup>st</sup> may qualify the property to be Class 1 or Class 2 for the entirety of the current tax year (October 1 through September 30). Forms filed between April 1<sup>st</sup> and September 30<sup>th</sup> may qualify the property to be Class 1 or Class 2 for the second half only of the current tax year.**

1. ( ) Real property used as a parking lot, if it appertains to improved Class 1 or Class 2 Property and if each approval required from the District government for use as a parking lot has been obtained.
  
2. ( ) Unimproved real property which abuts Class 1 or Class 2 Property, if the real property and the Class 1 or Class 2 Property have common ownership.
  
3. ( ) Unimproved, residential or commercial real property, that is actively offered for sale or rental at a reasonable market price as of September 30 of the preceding tax year or as of March 31 of the current tax year; provided, that a real property which has been offered for sale or rental for more than 8 months shall be presumed not to be offered for sale or rental at a reasonable market price. However, classification of unimproved property as Class 1 or Class 2 Property pursuant to this paragraph shall not exceed 3 tax years under the same, substantially similar or related ownership. State the date when the property was offered for sale or rental: \_\_\_\_\_.
  
4. ( ) Unimproved, residential or commercial real property, for which a valid building permit to construct an improvement to be occupied has been issued and construction is actively pursued as of September 30 of the preceding tax year or as of March 31 of the current tax year. However, classification of unimproved property as Class 1 Property pursuant to this paragraph shall not exceed 3 tax years under the same, substantially similar or related ownership. State the date when the building permit was issued: \_\_\_\_\_. State proposed use (residential or commercial): \_\_\_\_\_.
  
5. ( ) The real property is encumbered by a deed of trust that was recorded during the 12 months preceding the current tax year and a building permit described in exception number 4 above has been issued. However, classification of unimproved property as Class 1 or Class 2 Property pursuant to this paragraph shall not exceed 3 tax years under the same, substantially similar or related ownership.
  
6. ( ) Real property owned by a qualifying nonprofit housing organization under § 47-3505(a). However, classification of unimproved property as Class 1 Property pursuant to this paragraph shall not exceed 3 tax years under the same, substantially similar or related ownership.
  
7. ( ) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right.
  
8. ( ) The unimproved air rights lot appertains to improved Class 1 property or Class 2 Property.
  
9. ( ) Unimproved real property which is separated from Class 1 or Class 2 Property by a public alley less than 30 feet wide shall be classified as Class 1 or Class 2 property if: (a) the real property is less than 1,000 square feet; (b) the zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the real property as a matter of right; and (c) the real property and the Class 1 or Class 2 Property separated by the alley from the real property have common ownership. State the Square, Suffix, Lot of the Class 1 or Class 2 Property: \_\_\_\_\_.

10. ( ) As of September 30 of the preceding tax year, the unimproved real property that is within the Northeast No. 1/Eckington Yards Special Treatment Area and the Buzzard Point/Near Southeast Development Opportunity Area, as designated on the current District of Columbia Generalized Land Use Map that is part of the Comprehensive Plan; provided, that the real property is zoned for commercial development and the real property owner is engaged in predevelopment activities as supported by written documentation. For the purpose of this subparagraph, the term "predevelopment activities" means completion of one of the following:

- a. Preparation of subdivision or large tract review applications;
- b. Preparation or application for District of Columbia permits or authorizations to proceed with development;
- c. Participation in special planning or transportation studies prepared in conjunction with the District of Columbia; or
- d. Completion of environmental assessment or mitigation studies prepared in conjunction with the District of Columbia.

I CERTIFY UNDER PENALTY OF LAW THAT THE INFORMATION PROVIDED IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. MAKING A FALSE STATEMENT IS PUNISHABLE BY CRIMINAL PENALTIES UNDER D.C. OFFICIAL CODE §§ 22-2405 AND 47-4106.

Signature: \_\_\_\_\_ Telephone: \_\_\_\_\_ Date: \_\_\_\_\_

**Be certain to include supporting documentation with this application.**

Please retain a copy of this application for your records and return this original to: Class 3 Exception, P.O. Box 176, Washington, DC 20044. You may also deliver the form to us at the following address: Office of Tax and Revenue, Customer Service Center, 941 North Capitol Street, NE, 1<sup>st</sup> floor, Washington, DC.

Date Received: \_\_\_\_\_ By: \_\_\_\_\_ Tax Year: \_\_\_Full \_\_\_2<sup>nd</sup> half, 20 \_\_\_\_\_

Comments: \_\_\_\_\_

Inspection Date: \_\_\_\_\_ By: \_\_\_\_\_ Comments: \_\_\_\_\_

\_\_\_\_\_

Approved ( ) Denied ( ) Date: \_\_\_\_\_ N F D mail date: \_\_\_\_\_

Notice ASD Date: \_\_\_\_\_ 3 Year Duration: Yes ( ) No ( ) Expire: \_\_\_\_\_

Sale Audit: \_\_\_\_\_ Building Permit Audit: \_\_\_\_\_