



**Government of the
District of Columbia**
Office of Tax and Revenue
Recorder of Deeds
1101 4th Street, SW
Washington, DC 20024
Phone (202) 727-5374

The Lower Income Homeownership Exemption Program

Individual applicants must complete Part I through Part IV, non-profit organizations, shared equity investors and cooperative housing associations must complete Part I through Part V, of the application for Lower Income/Shared Equity Homeownership Exemption (D.C. Law 5-31).

In order to qualify, your income must fall under the household income limits against all person(s) in the household. The purchase price of the property shall not exceed \$516,800.00.

The Lower Income Homeownership Exemption program, if you qualify, will abate your real property taxes for the first five (5) years you are in your home, depending on when you apply.

If the transfer is under a Shared Equity Financing Agreement (SEF), a copy of the SEF Agreement must accompany the claim for exemption. If the transfer is under the Non-Profit Housing Organization provision, a copy of the organization's certification under section 501 (c)(3) of the Internal Revenue Code must accompany the claim for exemption. If the transfer is under the Cooperative Housing Association provision, a list of all tenants and a completed Part III (Household Gross Income Schedule), along with proof of income for each qualifying tenant must accompany the claim for exemption.

An exemption if approved, shall be effective the October 1 following the date your deed is recorded.

The filing deadline for the Lower Income Homeownership Exemption-Tax Abatement application received in any given tax year is September 30.

Once approved, a notice from the Office of Tax and Revenue's (OTR) Real Property Tax Administration will be sent to you stating the effective dates the property will be placed in a non-taxable status. Once that notice is received, the applicant should notify and send a copy of the notice to the agency or person(s) to whom they pay their real property taxes.

If the household ceases to qualify for the lower Income Homeownership Exemption, it is the responsibility of the owner to provide written notification to OTR's Special Programs Unit within 30 days of the change in eligibility. Email specprog@dc.gov.



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**LOWER INCOME/SHARED EQUITY HOMEOWNERSHIP
EXEMPTION [DC CODE SEC. 47-3502 (a) (1) 2001 ED.]**

QUALIFYING INCOME TABLE: EFFECTIVE: October 1, 2022

PERSONS IN HOUSEHOLD	HOUSEHOLD INCOME LIMITS
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1.	\$
2.	\$
3.	\$
4.	
5.	\$116,640
6.	\$1
7.	\$1
8.	\$



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**ECONOMIC DEVELOPMENT ZONES
LOWER INCOME HOMEOWNERSHIP
EXEMPTION [DC CODE SEC. 47-3502 (b) (4) 2001 ED.]**

QUALIFYING INCOME TABLE: EFFECTIVE: October 1, 2021

PERSONS IN HOUSEHOLD	HOUSEHOLD INCOME LIMITS
1.	\$99,350
2.	\$113,500
3.	\$127,700
4.	\$141,900
5.	\$150,750
6.	\$150,750
7.	\$150,750
8.	\$150,750

