



District of Columbia Department of Housing and Community Development
Housing Regulation Administration – Rental Conversion and Sale Division
1909 Martin Luther King, Jr. Avenue, S.E., Washington, D.C. 20020
Telephone (202) 442-4407 | www.dhcd.dc.gov

INSTRUCTIONS FOR PREPARING A REAL PROPERTY TAX ABATEMENT APPLICATION

PLEASE READ AND FOLLOW THESE INSTRUCTIONS CAREFULLY

These instructions apply to an owner's application for abatement of real property taxes for a converted condominium unit occupied by a low income tenant, or for the proportionate value for a unit in a converted cooperative housing accommodation occupied by a low income tenant.

The Rental Housing Conversion and Sale Act of 1980 (**Conversion Act**) (D.C. Official Code 2001 ed., as amended, § 42-3401.01 et seq.), *see also* Conversion and Sale of Rental Housing Regulations, title 14, § 4704 of the *D.C. Municipal Regulations (Regulations)*, regulates the conversion of use of an existing property into a condominium or cooperative. Once the property is converted, § 42-3402.02 of the Conversion Act and the Regulations provide if the owner rents a converted condominium unit or cooperative unit to a low income tenant, low income elderly tenant, or low income disabled tenant, the owner may be eligible for abatement from real property tax so long as the low income tenant resides in the unit.

Do not delete or alter any part of the application.. Complete all sections. If a question is not applicable, mark "n/a." If you need more room to respond to a question, attach supplemental pages. Mark all supplemental pages with the applicant's name, the property address and the question number.

The Rental Conversion and Sale Division will review your application to determine your eligibility for real property tax abatement. If approved, the Division will certify your eligibility to the D.C. Office of Tax and Revenue. You will receive a letter from the Division advising whether you are eligible for the abatement.

You must apply for the property tax abatement annually. Your completed application should be submitted to the Division on or before July 1st to ensure you will receive the abatement for the first half tax bill due September 15th.

Completed forms must be dated, signed, notarized and returned to:

D. C. Department of Housing and Community Development
Rental Conversion and Sale Division
1909 Martin Luther King, Jr. Avenue, S.E.
Washington, D.C. 20020

(Revised 04/01/2025)

INSTRUCTIONS FOR COMPLETING THE
REAL PROPERTY TAX ABATEMENT APPLICATION

- Tax Year** Fill in the Tax Year at the top of the Application.
- Date** Date the Application.
- Item 1.** Complete the Applicant information section. Include name, address, telephone numbers, facsimile number, and email address. If the Applicant is a business entity (e.g., a corporation, partnership, limited liability company, etc.), complete all information and attach a copy of the entity's good standing certificate. If the Property is professionally managed, provide the property manager's name and contact information.
- Item 2.** Complete the Property information section. Include the project name, Property address, lot and square, the Applicant's date of purchase. Attach a copy of the Applicant's recorded vesting deed. You must also complete the information on whether the Property is registered with the Rental Accommodations Division as a housing accommodation, attach a copy of the registration/exemption form, and the Applicant's basic business license. Check whether or not the Property use remains unchanged from registration. If the use has changed, provide an explanation.
- Item 3.** Complete the Tenant Information & Income section. Provide the tenant's name, address, contact numbers and email address. Attach a copy of the tenant's lease agreement. Provide the lease agreement date, term, the date the tenant moved into the Property, and the number of tenant's household members residing in the Property.
- You must provide proof of the tenant's total household income.** Total household income includes salaries, overtime pay, commissions, fees, tips, bonuses, net income from operation of a business or profession, full amount of periodic Social Security payments, annuities, insurance policies, retirement funds, pensions, disability or death benefits or other types of periodic receipts, payments-in-lieu-of earnings (unemployment and disability compensation, severance pay, and worker's compensation).
- The tenant may provide a copy of his or her recent income tax return, copies of most recent earning statements, financial statements, balance sheets, check account statements, savings account statements, etc.
- You must provide complete and accurate information. If you have questions, call the Rental Conversion and Sale Division (**Division**) on (202) 442-4407.
- Item 4.** If you need additional room to supplement your response to any question, firmly attach a sheet to the application. Check the box if you are attaching additional pages.
- Item 5.** Sign the application. The application must be notarized.
- Item 6.** Check the list to make certain you have included all of the required documentation.

LOW INCOME GUIDELINES

1. Low Income Tenants

Tenants are qualified as “low income” under the Conversion Act according to the following guidelines:

FY 2025 Low Income Tenant Guideline	Note: These Income Amounts Change Annually.
one-person household.....	\$54,150
two-person household	\$61,900
three-person household or a 1 or 2 person household containing a person who is 62 years of age or older or who has a disability	\$69,600
four-person household	\$77,350
five-person household	\$83,550
six-person household	\$89,750

2. Low Income Elderly Tenants or Low Income Disabled Tenants

If the tenant is low income elderly or low income disabled, please contact the Division. Additional documentation may be required to establish age and disability certification.

To qualify as low income elderly tenant, a tenant must be 62 years or older and be low income according to the guidelines below. To qualify as a low income disabled tenant, a tenant must have a disability as defined under the federal Americans with Disabilities Act of 1990 (42 U.S.C. § 12102(2)(A) and 29 C.F.R. § 1630.2(g)(1) and be low income under the guide line below.

FY 2017 Low Income Elderly Tenant or Low Income Disabled Tenant Guideline	Note: These Income Amounts Change Annually.
one-person household.....	\$97,980
two-person household	\$111,952
three-person household or a 1 or 2 person household containing a person who is 62 years of age or older or who has a disability	\$125,925
four-person household	\$139,955
five-person household	\$153,927
More than five person household	10% for each add'l household member

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Telephone (202) 442-4407

REAL PROPERTY TAX ABATEMENT APPLICATION
FOR TAX YEAR _____

Date: _____

I am applying for approval for real property tax abatement from the D.C. Office of Tax and Revenue based on the following information about my low income tenant. The required information is below.

1. PROPERTY INFORMATION

- a. Condominium or Cooperative Name: _____

- b. Property Address: _____
Unit _____
Washington, D.C. _____
- c. Lot _____, Square _____
- d. Date of Purchase: _____
- e. **Attach a copy of the Applicant's recorded vesting deed.**
- f. **Attach a copy of the Applicant's Rental Accommodations Division Registration or Exemption Certificate.**
- g. **Attach a copy of the Applicant's Basic Business License.**
- h. Is the registered use the Property the same as current use of the Property?
YES [_____] NO [_____]

If "no," provide an explanation: _____

2. **APPLICANT INFORMATION**

- a. Applicant's Name: _____
- b. If the Applicant is a limited liability company or partnership, the partners' names are: _____

- c. If the Applicant is a corporation, the principal officers' names are: _____

- d. If the Applicant is a business entity, is the Applicant in good corporate standing with the District of Columbia? YES ☐ NO ☐

If the Applicant is a business entity, attach a copy of the good standing certificate.

- e. Applicant's Address: _____

- f. Daytime Telephone Number: _____
Evening Telephone Number: _____
Facsimile Number: _____
Email Address: _____
- g. If the Property is professionally managed, provide the management company name, address, telephone number and contact name:
- Contact Name: _____
Property Management Co. Name: _____
Address: _____

- Telephone Number: _____
Facsimile Number: _____
Email Address: _____

3. **TENANT INFORMATION & INCOME**

a. Tenant's Name: _____

Tenant's Address: _____

Daytime Telephone Number: _____

Evening Telephone Number: _____

Facsimile Number: _____

Email Address: _____

b. **Attach a copy of the Tenant's Lease Agreement.**

c. Date of Lease Agreement: _____

d. Term of Lease Agreement: _____

e. Date Tenant Moved into Unit: _____

f. Tenant's Household Income: _____

Total household income includes salaries, overtime pay, commissions, fees, tips, bonuses, net income from operation of a business or profession, full amount of periodic Social Security payments, annuities, insurance policies, retirement funds, pensions, disability or death benefits or other types of periodic receipts, payments-in-lieu-of earnings (unemployment and disability compensation, severance pay, and worker's compensation). You must provide complete and accurate information. If you have questions, call the Division on (202) 442-4407.

g. Number of Tenant's Household Members: _____

h. **Attach proof of the Tenant's Household Income.**

4. **ADDITIONAL INFORMATION**

You may supplement your response to any question above by attaching a sheet to this application. Please label the supplemental page with the Applicant's Name and the Property Address and attach firmly to this application

☐ Check here only if supplemental pages are attached.

5. **CERTIFICATION**

I declare under penalty of law for making a false statement, as set out in D.C. Official Code 2001 ed., as amended, § 22-2405, that the foregoing representations and statements are true and correct to the Applicant's best knowledge, information and belief.

APPLICANT

by: _____

Printed Name

Subscribed and sworn to before me this _____ day of _____, 20____
_____.

[Notarial Seal]

Notary Public,
My Commission Expires:

6. **CHECKLIST**

- a. Did you complete all of the requested information?
- b. Did you attach a copy of the certificate of good standing (if applicable)?
- c. Did you attach a copy of your recorded vesting deed?
- d. Did you attach a copy of your Rental Accommodations Division registration-exemption registration form?
- e. Did you attach a copy of your basic business license?
- f. Did you attach proof of your tenant's income?
- g. If necessary, did you attach supplemental pages, labeled with your name, the property address and the question number?
- h. Did you sign the application and have it notarized?

(Revised 04/01/2025)