



Chairman Phil Mendelson

AMENDMENT

Bill 26-612, "Archdiocese of Washington Parish Real Property, Deed Recordation, and Transfer Tax Exemption Emergency Amendment Act of 2026"

(Introduced)

March 2, 2026

Amendment:

(a) Section 2(b), lines 240 through 246, is amended to read as follows:

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

(b) Section 2(b), lines 247 through 260, is amended to read as follows:

"(uu) Each of the real properties listed in subsections (a) through (mm) shall remain exempt from taxation imposed by Chapter 8 of this title under § 47-1002 so long as the property is owned by The Roman Catholic Archbishop of Washington & his successors in office, a corporation sole, or the respective parishes of the Archdiocese of Washington as named in subsections (a) through (mm), and provided that such owner, or any lessee, continues to use the property as listed in subsections (a) through (mm) to provide religious, charitable, educational, or related services, subject to any applicable provision(s) of § 47-1005 for any taxable portion of the property. If any or all of the properties listed in subsections (a) through (mm) are transferred through ~~a supplemental~~ deed pursuant to subsection (tt), for no additional consideration, from The Roman Catholic Archbishop of Washington & his successors in office, a corporation sole, as the record owner, to the respective parishes of the Archdiocese of Washington as named in subsections (a) through (mm), the property(ies) in question shall remain exempt from taxation under § 47-1002, subject to any applicable provisions of § 47-1005 for any taxable portion of the property."

Rationale: This amendment clarifies that the deeds in question are not supplemental. This amendment was drafted on the advice of the Office of the Attorney General to remove any ambiguity in the bill.