

**PUBLIC HEARING ON**

**“Spousal Homestead Exemption Amendment Act of 2025”  
Bill 26-10**

**Before the  
Committee on Business and Economic Development  
The Honorable Kenyan McDuffie, Chairman**

**Council of the District of Columbia**

**March 19, 2025 at 10:00 a.m.  
Room 500 and via Zoom Video Conference Broadcast**



**Testimony of Bazil Facchina  
Assistant General Counsel  
Office of the Chief Financial Officer**

**Glen Lee  
Chief Financial Officer  
Government of the District of Columbia**

Good morning, Chairman McDuffie and Members of the Committee on Business and Economic Development. My name is Bazil Facchina. I am an Assistant General Counsel in the Office of the Chief Financial Officer (OCFO). I am pleased to testify for the OCFO on Bill 26-10, the “Spousal Homestead Exemption Amendment Act of 2025” (“Bill”).

In general, the Bill would amend the provisions of D.C. Official Code § 47-850 to extend the existing real property tax homestead deduction allowed for disabled veterans to surviving spouses or domestic partners of such veterans.

Under current law, the residence of a veteran who is totally and permanently disabled can qualify for a \$445,000 deduction from assessed value for purposes of computing the real property tax imposed on such property. The disabled veteran applies for this benefit through the Mayor’s Office of Veterans Affairs, which certifies eligibility for the benefit to the Office of Tax and Revenue.

Under current law, this benefit is only available if the veteran owns and occupies the property and ends when the veteran dies. The Bill would permit

the residence of the surviving spouse or domestic partner of an eligible veteran to receive this benefit after the veteran's death.

The Bill, as drafted, contains a number of ambiguities. A suggested revised draft to address these issues and to provide enhanced clarity and administrability is attached to my testimony.

Thank you for the opportunity to testify. This concludes my testimony and I am happy to answer any questions you have at this time.



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A BILL

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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To amend section § 47-850(a-2) of the District of Columbia Official Code to provide that a surviving spouse or domestic partner of a veteran may claim the Disabled Veterans Homestead Exemption.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Spousal Homestead Exemption Amendment Act of 2025”.

Sec. 2. Section § 47-850(a-2) of the District of Columbia Official Code is amended as follows:

(a) A new paragraph 4 is added to read as follows:

“(4) For the purposes of this subsection, the term “eligible spouse” means the surviving spouse or domestic partner of a deceased veteran whose real property was validly receiving the deduction provided under this subsection at the time of the veteran’s death or whose real property would have been eligible for such deduction at the time of the veteran’s death had the veteran applied for such deduction”.

(b) Strike the word “veteran” wherever it appears, except in subparagraph (A) of paragraph (1) or in the phrase “Veterans Affairs” and insert the phrase “veteran or eligible spouse” in its place and strike the word “veteran’s” wherever it appears and insert the phrase “veteran’s or eligible spouse’s” in its place.

(c) Strike the text of subparagraph (A) of paragraph (1) and insert the following in its place: “Veteran has been classified (or, in the case of an eligible spouse, had been classified at the

32 time of the veteran’s death) by the United States Department of Veterans Affairs as having a total  
33 and permanent disability as a result of a service-incurred condition or service-aggravated  
34 condition or is paid (or, in the case of an eligible spouse, had been paid at the time of the veteran’s  
35 death) at the 100% disability rating level as a result of unemployability; and”

36 Sec. 3. Applicability.

37 This act shall apply as of October 1, 2025.

38 Sec 4. Fiscal impact statement.

39 The Council adopts the fiscal impact statement of the Budget Director as the fiscal impact  
40 statement required by section 4a of the General Legislative Procedures Act of 1975, approved  
41 October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

42 Sec. 5. Effective date.

43 This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor,  
44 action by the Council to override the veto) and a 30-day period of congressional review as  
45 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December  
46 24, 1973 (87 Stat. 813; D.C. Official Code § 1).