



**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF TAX AND REVENUE  
REAL PROPERTY TAX ADMINISTRATION,  
1101 4<sup>th</sup> STREET, SW, SUITE W550  
WASHINGTON, DC 20024**

**EXEMPT PROPERTY USE REPORT (FORM FP 161)**

**Square:** \_\_\_\_\_ **Suffix:** \_\_\_\_\_ **Lot:** \_\_\_\_\_

**Reporting Year:** \_\_\_\_\_ (Calendar Year for Category I Filers; Real Property Tax Year for Category II Filers)

**You should read instructions before attempting to complete this Form.**

**PART I—ALL FILERS MUST COMPLETE**

Name and mailing address of exempt institution or organization:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Location of property (property's street address): \_\_\_\_\_

1. Type of institution or organization (e.g. religious, educational, charitable, etc.): \_\_\_\_\_

2. State, in detail, how the exempt property, identified by the square and lot or parcel and lot, was used during the reporting year indicated above. Include both buildings and grounds:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Was any building, structure, or grounds, or any portion thereof used by the institution or organization, or the occupant thereof, to secure direct, indirect, or in-kind rent or income during the reporting year?

Yes

No

**PART I – CONTINUED**

3a. If yes, give details. Please refer to enclosed instructions, number 7. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3b. State the square footage of the space provided, the tenant’s name, the period of time the space was used to secure rent or income, and the amount of rent. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. Since the previous reporting year, has the use of any building or grounds, or any portion thereof, changed?  
 Yes       No

4a. If yes, give details. \_\_\_\_\_  
\_\_\_\_\_

5. Were any buildings or structures added, altered, or removed during the reporting year?  
 Yes     No

5a. If yes, give details. \_\_\_\_\_  
\_\_\_\_\_

**PART II—ONLY CATEGORY II FILERS MUST COMPLETE**

1. Identify the provision of the District of Columbia Official Code under which this property is receiving an exemption or abatement:  
\_\_\_\_\_

2. Describe the community benefits, as identified in this law, provided by the property during the reporting year. If none were provided, describe the progress made toward providing these benefits.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**AFFIDAVIT—ALL FILERS MUST COMPLETE**

Under penalties of law, I declare that I have examined this report, and the statements made herein are true and complete to the best of my knowledge, information, and belief. By signing below, I certify on behalf of the owner that, during the period covered by this report, the real property has been used for the purpose for which the exemption or abatement was granted, except as stated herein.

Signature \_\_\_\_\_

Print Name \_\_\_\_\_

Title \_\_\_\_\_

Daytime Phone No. \_\_\_\_\_

Date \_\_\_\_\_

## INSTRUCTIONS FOR FILING EXEMPT PROPERTY USE REPORT (FP 161)

Recently enacted legislation generally requires all nonprofit organizations or business entities owning property that is receiving a real property tax exemption or abatement under chapters 10 or 46 of Title 47 of the District of Columbia Official Code to file an annual use report on or before April 1 of each year.

Owners of real property exempt from taxation under the provisions of subsections (4) to (20) of D.C. Official Code § 47-1002 (**Category I Filers**) must file this report for the preceding **calendar year** (January 1<sup>st</sup> through December 31<sup>st</sup>). Consult the exemption letter or order you received from the Office of Tax and Revenue to determine the provision of law under which your property was exempted. **If the report is not filed by the deadline (including any extensions granted by the Deputy Chief Financial Officer), the property shall immediately be assessed and taxed until the report is filed. In addition, a \$250 late penalty will be assessed.**

Owners of real property receiving an abatement or exemption other than Category I Filers (**Category II Filers**) must file this report for the preceding **real property tax year**, which began October 1<sup>st</sup> and ended September 30<sup>th</sup>. **If the report is not filed by the deadline (including any extensions granted by the Deputy Chief Financial Officer), the property shall be restored to a fully taxable status as of October 1<sup>st</sup>. In addition, a \$250 late penalty will be assessed.**

If a written request for extension is filed prior to April 1<sup>st</sup>, the Deputy Chief Financial Officer may extend the filing deadline for a period not to exceed thirty (30) days after April 1<sup>st</sup>.

### Instructions for All Filers

- 1 *You must file this form on or before April 1<sup>st</sup>* unless you receive an extension. Your request for an extension must be in writing and must be filed with the Office of Tax and Revenue before April 1<sup>st</sup>. An extension cannot exceed thirty (30) days.
- 2 You must sign this form under penalties of law.
- 3 All questions must be answered fully. If you need additional space, use plain white paper of the same size and attach it to the report.
- 4 Please file a separate report for each tax lot. **Do not combine tax lots on this form.**
- 5 This report does not constitute an application for an administrative exemption from real property taxation. To apply for such an exemption, you must complete and file Form FP-300.
- 6 The report must state the purpose(s) for which the exempt property has been used during the reporting year.
- 7 If you answered “yes” to question number 3 in Part I, you must clearly state the amount and source of rent or income. Please supply a detailed explanation of the use of the rented space or nature of the income-producing use.

### Instructions for Category II Filers

Complete Part II, identifying the provision of law granting the exemption or abatement and describing community benefits provided or the progress made toward providing such benefits pursuant to such law.