

The D.C. Homestead Deduction: Traps for the Unwary and Suggested Reforms

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In [this article](#), Andrew Howlett discusses the pitfalls of the Washington, DC, homestead deduction, which reduces a home's taxable assessment when applicable. There are numerous tax incentives available to low-income homeowners, "however, taking advantage of these programs can be administratively difficult, to the point where many qualified homeowners are not able to avail of the benefits the District intended to provide for them," Howlett said.

He addresses rules and processes for obtaining the homestead deduction in the District, outlines the practical problems with the deduction's administration that often result in it being unfairly denied to low-income homeowners and offers potential solutions for the problem. "The homestead deduction has the potential to encourage low-income homeownership in the District and dramatically reduce the real property taxes of many District homeowners," he said. "Reforming and simplifying the administration of the homestead deduction will make this important tax benefit more accessible to District residents."