

DISTRICT OF COLUMBIA
OFFICIAL CODE

TITLE 47.
TAXATION, LICENSING, PERMITS,
ASSESSMENTS, AND FEES.

CHAPTER 10.
PROPERTY EXEMPT FROM TAXATION.

2001 Edition

DISTRICT OF COLUMBIA OFFICIAL CODE

CHAPTER 10. PROPERTY EXEMPT FROM TAXATION.

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CHAPTER 10. PROPERTY EXEMPT FROM TAXATION.

§ 47-1001. REAL PROPERTY--LISTING.

The Mayor shall publish, by class and by individual property, a listing of all real property exempt from the real property tax in the District. Such listing shall include the address, lot and square number, the name of the owner, the assessed value of the land and improvements of such property, and the amount of the tax exemption in the previous fiscal year.

(Sept. 3, 1974, 88 Stat. 1060, Pub. L. 93-407, title IV, § 442; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1001.

1973 Ed., § 47-801-1.

Miscellaneous Notes

American Association of University Women; Lot 84, Square 197: See Pub. L. 86- 709, 74 Stat. 807, Sept. 6, 1960, as amended by D.C. Law 8-110, effective May 1, 1990, as to change of lot description.

Property taxes of Association of the Study of Afro-American Life and History, Inc., forgiven: Section 2 of D.C. Law 6-182 provided that all taxes, penalties, fees, and other charges assessed against the Association for the Study of Afro-American Life and History, Inc., on real property located at 1407 14th Street, N.W., Washington, D.C. in Square 0242 North, Lot 0801, for the period of July 1, 1982 to June 30, 1987, be forgiven, and any payments already made be refunded.

Section 3 of D.C. Law 6-182 provided that all taxes, penalties, fees, and other charges assessed against the Association for the Study of Afro-American Life and History, Inc., on real property located at 1538 9th Street, N.W., Washington, D.C., in Square 0365, Lot 0819, for the period of July 1, 1982 to June 30, 1987, be forgiven and any payments already made be refunded.

Property taxes of Redeemed Temple of Jesus Christ forgiven: Section 2 of D.C. Law 6-184 provided that all taxes, penalties, fees, and other charges assessed against the Redeemed Temple of Jesus Christ, on real property located at 734 First Street, S.W., Washington, D.C., in Square 643, Lot 830, for the period of July 1, 1983 to June 30, 1987, be forgiven and any payments already made be refunded.

Property taxes of Children's Hospital National Medical Center forgiven: Section 2 of D.C. Law 6-185 provided that all taxes, penalties, fees, and other charges assessed against the Children's National Medical Center, on real property located at 2220 11th Street, N.W., Washington, D.C., in Square 302, Lot 0073, for the period of July 1, 1984, to June 30, 1987, be forgiven and any payments already made be refunded.

Property taxes of National Child Research Center forgiven: Section 3 of D.C. Law 6-185 provided that all taxes, penalties, fees, and other charges assessed against the National Child Research Center on real property located at 3209 Highland Place, N.W., Washington, D.C., in Square 2072, Lot 855, for the period of July 1, 1984, to June 30, 1987, be forgiven and any payments already made be refunded.

Property taxes of St. Paul's Episcopal Church, Rock Creek Parish, forgiven: Section 2 of D.C. Law 7-69 provided that all taxes, interest, penalties, fees, and other related charges assessed against the St. Paul's Episcopal Church, Rock Creek Parish, on real property located at Webster Street and Rock Creek Church Road, N.W., Washington, D.C., in Parcel 111/37, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made as of February 18, 1988 be refunded.

Property taxes of Mount Olivet Cemetery forgiven: Section 2 of D.C. Law 7-70 provided that all taxes, interest, penalties, fees, and other related charges assessed against Mount Olivet Cemetery on real property located at 1500 Bladensburg Road, N.E., Washington, D.C., in Parcel 153/21, Parcel 153/42, and Parcel 153/49 and at 2121 Lincoln Road, N.E., Washington, D.C., in Lot 802 in Square 3538 East and Lot 802 in Square 3538, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made as of

February 18, 1988 be refunded.

Property taxes of Northminster Presbyterian Church forgiven: Section 2 of D.C. Law 7-71 provided that all taxes, interest, penalties, fees, and other related charges assessed against the Northminster Presbyterian Church, on real property located at 7720 Alaska Avenue, N.W., Washington, D.C., Lot 806, in Square 2958, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made as of February 18, 1988 be refunded.

Property taxes of St. Martin's Catholic Church and Convent forgiven: Section 2 of D.C. Law 7-72 provided that all taxes, interest, penalties, fees, and other related charges assessed against the St. Martin's Catholic Church and Convent, on real property located at 1908 North Capitol Street, N.W., Washington, D.C., Lot 833, in Square 3531, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made as of February 18, 1988 be refunded.

Property taxes of John S. Thomas Memorial Baptist Church forgiven: Section 2 of D.C. Law 7-73 provided that all taxes, interest, penalties, fees, and other related charges assessed against the John S. Thomas Memorial Baptist Church, on real property located at 1301 W Street, S.E., Washington, D.C., Lot 845, in Square 5792, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made as of February 18, 1988 be refunded.

Property taxes of Metropolitan African Methodist Episcopal Church forgiven: Section 2 of D.C. Law 7-75 provided that all taxes, interests, penalties, fees, and other related charges assessed against the Metropolitan African Methodist Episcopal Church (also known as Bethel Church), on real property located at 1518 M Street, N.W., Washington, D.C., Lot 826, in Square 197, and real property located at 2257 Sudbury Road, N.W., Washington, D.C., Lot 36, in Square 2755, for the period March 1, 1987, to April 30, 1987, be forgiven, and that any payments already made as of February 18, 1988 be refunded.

Property taxes of St. Mary's Cemetery forgiven: Section 2 of D.C. Law 7-77 provided that all taxes, interest, penalties, fees, and other related charges assessed against St. Mary's Cemetery, on real property located at 2121 Lincoln Road, N.E., Washington, D.C., in Parcel 119/5 and Parcel 119/15, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made as of February 18, 1988 be refunded.

Property taxes of Mount Olive Baptist Church forgiven: Section 2 of D.C. Law 7-110 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Mount Olive Baptist Church, on real property located at 1138 Sixth Street, N.E., Washington, D.C., Lot 65 in Square 829, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made for this period as of May 21, 1988 be refunded.

Property taxes of St. Matthew's Baptist Church forgiven: Section 2 of D.C. Law 7-113 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the St. Matthew's Baptist Church, on real property located at 1105 New Jersey Ave., S.E., Washington, D.C., Lot 73 in Square 743 North, for the period July 1, 1986, to June 30, 1988, be forgiven, and that any payments already made for this period as of May 21, 1988 be refunded.

Property taxes of Tenth Street Baptist Church forgiven: Section 2 of D.C. Law 7-114 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Tenth Street Baptist Church, on real property located at 1000 R Street, N.W., Washington, D.C., Lot 60 in Square 336, for the period March 1, 1987, to April 30, 1987, be forgiven, and that any payments already made for this period as of May 21, 1988 be refunded.

Property taxes of Temple Church of God in Christ forgiven: Section 2 of D.C. Law 7-115 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Temple Church of God in Christ, on real property located at 1437 Park Road, N.W., Washington, D.C., Lot 813 in Square 2676, for the period March 1, 1987, to April 30, 1987, be forgiven, and that any payments already made for this period as of May 21, 1988 be refunded.

Property taxes of Salvation Army forgiven: Section 2 of D.C. Law 7-116 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Salvation Army, on real property located at 503 E Street, N.W., Washington, D.C., Lot 24 in Square 488; 1318 9th Street, N.W., Washington, D.C., Lot 58 in Square 367; 526 1st Street, N.W., Washington, D.C., Lot 81 in Square 569; 1211 G Street, S.E., Washington, D.C., Lot 86 in Square 1020; and 788 Morton Street, N.W., Washington, D.C., Lot 112 in Square 2893, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made for this period as of May 21, 1988 be refunded.

Property taxes of Georgetown Visitation Convent forgiven: Section 2 of D.C. Law 7-117 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Georgetown Visitation Convent, on real property located at 1500 35th Street, N.W., Washington, D.C., Lot 202 in Square 1292, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made for this period as of May 21, 1988 be refunded.

Property taxes of Methodist Cemetery Association forgiven: Section 2 of D.C. Law 7-118 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Methodist Cemetery Association on real property located at Murdock Mill Road, N.W., Washington, D.C., Lot 803 in Square 1730, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made for this

period as of May 21, 1988 be refunded.

Property taxes of Phyllis Wheatley YWCA forgiven: Section 2 of D.C. Law 7-120 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Phyllis Wheatley YWCA, on real property located at 1719 Thirteenth Street, N.W., Washington, D.C., Lot 806 in Square 276; 911 Rhode Island Avenue, N.W., Washington, D.C., Lot 818 in Square 364; 901 Rhode Island Avenue, N.W., Washington, D.C., Lot 832 in Square 364; and 901 Rhode Island Avenue, N.W., Washington, D.C., Lot 816 Square 364; for the period March 1, 1987, to April 30, 1987, be forgiven, and that any payments already made for this period as of May 21, 1988 be refunded.

Property taxes of Calvary Methodist Episcopal Church forgiven: Section 2 of D.C. Law 7-122 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Calvary Methodist Episcopal Church, on real property located at 1615 Decatur Street, N.W., Washington, D.C., Lot 5 in Square 2654, and at 1459 Columbia Road, N.W., Washington, D.C., Lot 718 in Square 2672, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made for this period as of May 21, 1988 be refunded.

Property taxes of Christ Church United Methodist Church forgiven: Section 2 of D.C. Law 7-124 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Christ Church United Methodist Church, on real property located at Fourth & I Street, S.W., Washington, D.C., Lot 82 in Square 542 North, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made for this period as of May 21, 1988 be refunded.

Property taxes of The National Museum of Women in the Arts forgiven: Section 2 of D.C. Law 7-158 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against The National Museum of Women in the Arts, on real property located at 1250 New York Avenue, N.W., Washington, D.C., Lot 808 in Square 287, for the period March 1, 1988, to March 31, 1988, be forgiven, and that any payments already made for this period as of September 29, 1988 be refunded.

Property taxes of Georgetown Day School forgiven: Section 2 of D.C. Law 7-159 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Georgetown Day School on real property located at 4530 MacArthur Boulevard, N.W., Washington, D.C., Lot 32 in Square 1356, Lot 821 in Square 1673, Lot 812 in Square 1672, and Lot 804 in Square 1672, for the period March 1, 1988, to March 31, 1988, be forgiven, and that any payments already made for this period as of September 29, 1988 be refunded.

Property taxes of Whitman-Walker Clinic, Inc., forgiven: Section 2 of D.C. Law 7-160 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Whitman-Walker Clinic, Inc., on real property located at 1407 S Street, N.W., Washington, D.C., Lot 0001 in Square 0206, for the period July 1, 1987, to June 30, 1988, be forgiven, and that any payments already made for this period as of September 29, 1988 be refunded.

Property taxes of Mount Vernon College forgiven: Section 2 of D.C. Law 7-165 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Mount Vernon College, on real property located at 2100 Foxhall Road, N.W., Washington, D.C., Lot 2 in Square 1378, and Lot 850 in Square 1374, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made for this period as of September 29, 1988 be refunded.

Property taxes of Planned Parenthood of Metropolitan Washington forgiven: Section 2 of D.C. Law 7-166 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Planned Parenthood of Metropolitan Washington, on real property located at 1108 16th Street, N.W., Washington, D.C., Lot 830 in Square 183, for the period March 1, 1988, to March 31, 1988, be forgiven, and that any payments already made for this period as of September 29, 1988 be refunded.

Property taxes of Mt. Carmel Baptist Church forgiven: Section 2 of D.C. Law 7-167 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Mt. Carmel Baptist Church, on real property located at 901 3rd Street, N.W., Washington, D.C., Lot 820 in Square 560, for the period March 1, 1988, to March 31, 1988, be forgiven, and that any payments already made for this period as of September 29, 1988 be refunded.

Property taxes of Christ Church Georgetown forgiven: Section 2 of D.C. Law 7-170 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Christ Church, Georgetown, on real property located at 3116 O Street, N.W., Washington, D.C., Lot 823 in Square 1243, Lot 845 in Square 1243, and Lot 846 in Square 1243, for the period March 1, 1988, to March 31, 1988, be forgiven, and that any payments already made for this period as of September 29, 1988 be refunded.

Property taxes of St. Stephen and the Incarnation Protestant Episcopal Church forgiven: Section 2 of D.C. Law 7-174 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the St. Stephen and the Incarnation Protestant Episcopal Church, on real property located at 1525 Newton Street, N.W., Washington, D.C., Lot 804 in Square 2681, for the period March 1, 1987, to April 30, 1987, be forgiven, and that any payments already made for this period as of October 12, 1988 be refunded.

Property taxes of Manna, Inc., forgiven: Section 6(1) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against Manna, Inc., on the

construction loan deed of trust to the District of Columbia Department of Housing and Community Development dated September 15, 1987, involving real property located at 3541 and 3543 10th Street, N.W., Washington, D.C., Lot 51 and Lot 52 in Square 2831 be forgiven.

Property taxes of 14 S Street Cooperative, Inc., forgiven: Section 6(3) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against 14 S Street Cooperative, Inc., on the construction loan deed of trust to the District of Columbia Department of Housing and Community Development dated April 1988, involving real property located at 14 S Street, N.E., Washington, D.C., Lot 803 in Square 3511 be forgiven.

Property taxes of Champlain Court Cooperative, Inc., forgiven: Section 6(6) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against Champlain Court Cooperative, Inc., on the construction loan deed of trust to American Security Bank dated August 9, 1988, involving real property located at 2201 - 2207 Champlain Street, N.W., Washington, D.C., Lot 825 in Square 2562, to Champlain Court Cooperative, Inc. be forgiven.

Property taxes of The 14 S Street Cooperative, Inc., forgiven: Section 6(9) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against The 14 S Street Cooperative, Inc., on the construction loan deed of trust to National Bank of Washington dated November 4, 1987, involving real property located at 14 S Street, N.E., Washington, D.C., Lot 803 in Square 3511 be forgiven.

Property taxes of Chapin Ciara Cooperative forgiven: Section 6(10) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against Chapin Ciara Cooperative, on the construction loan deed of trust to Savings Associations Financial Enterprises dated October 28, 1987, involving real property located at 1447 Chapin Street, N.W., Washington, D.C., Lot 862 in Square 2662 be forgiven.

Section 6(11) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against Chapin Ciara Cooperative, on the construction loan deed of trust to the District of Columbia Department of Housing and Community Development dated October 28, 1987, involving real property located at 14 Chapin Street, N.W., Washington, D.C., Lot 862 in Square 2662 be forgiven.

Property taxes of The Pasadena Cooperative, Inc., forgiven: Section 6(12) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against The Pasadena Cooperative, Inc., on the construction loan deed of trust to Washington Area Community Investment Fund et al. dated August 3, 1988, involving real property located at 2633 Adams Mill Road, N.W., Washington, D.C., Lot 372 in Square 2583, to The Pasadena Cooperative, Inc. be forgiven.

Property taxes of Emory United Methodist Church forgiven: Section 2 of D.C. Law 7-211 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Emory United Methodist Church, on real property located at 6100 Georgia Avenue, N.W., Washington, D.C., Lot 801, Lot 802, and Lot 808 in Square 2940, for the period March 1, 1988, to March 31, 1988, be forgiven, and that any payments already made for this period as of Mar. 16, 1989 be refunded.

Property taxes of Exodus Missionary Baptist Church forgiven: Section 2 of D.C. Law 7-212 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Exodus Missionary Baptist Church, on real property located at 801 Rittenhouse Street, N.W., Washington, D.C., Lot 38 in Square 2979, for the period March 7, 1988, to March 31, 1988, be forgiven, and that any payments already made for this period as of Mar. 16, 1989 be refunded.

Property taxes of Coalition for the Homeless forgiven: Section 2 of D.C. Law 7-213 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Coalition for the Homeless, on real property located at 455 Florida Avenue, N.W., Washington, D.C., Lot 22 in Square 3094, and at 457 Florida Ave., N.W. Washington, D.C., Lot 53 in Square 3094, for the period July 1, 1986, to June 30, 1989, be forgiven, and that any payments already made for this period as of Mar. 16, 1989 be refunded.

Property taxes of Nazareth Baptist Church forgiven: Section 2 of D.C. Law 8-27 provided that all real property taxes, interest, penalties, fees, and other related charges against Nazareth Baptist Church, on real property located at 3935 7th Street, N.W., Washington, D.C., Lot 40, in Square 3232, for the period of July 1, 1988, to June 30, 1990, be forgiven, and that any payment made for this period as of Sept. 20, 1989 be refunded.

Property taxes of Pilgrim Rest Baptist Church forgiven: Section 2 of D.C. Law 8-28 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Pilgrim Rest Baptist Church, on real property located at 4611 Sheriff Road, N.E., Washington, D.C., Lot 136, in Square 5151, for the period of July 1, 1987, to June 30, 1989, be forgiven, and that any payments already made for this period as of Sept. 20, 1989 be refunded.

Property taxes of Christ Church of Washington forgiven: Section 2 of D.C. Law 8-104 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Christ Church of Washington, on real property located at 3855 Massachusetts Avenue, N.W., Washington, D.C., Lot 824 in Square 1816, for the period March 1, 1989, to March 31, 1989, be forgiven, and that any payments already made for this period as of May 1, 1990 be refunded.

Property taxes of Church of the Living God forgiven: Section 2 of D.C. Law 8- 105 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Church of the Living God, on real property located at 3427 - 14th Street, N.W., Washington, D.C., Lot 126 in Square 2836, for the period July 1, 1987, to June 30, 1990, be forgiven, and that any payments already made for this period as of May 1, 1990 be refunded.

Property taxes of Mt. Rona Missionary Baptist Church forgiven: Section 2 of D.C. Law 8-106 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Mt. Rona Missionary Baptist Church, on real property located at 3431 - 13th Street, N.W., Washington, D.C., Lot 821 in Square 2839, for the period March 1, 1989, to May 31, 1989, be forgiven, and that any payments already made for this period as of May 1, 1990 be refunded.

Property taxes of Buddhist Congregational Church of America forgiven: Section 2 of D.C. Law 8-108 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Buddhist Congregational Church of America, on real property located at 5401 - 16th Street, N.W., Washington, D.C., Lot 44 in Square 2718, for the period March 1, 1989, to April 30, 1989, be forgiven, and that any payments already made for this period as of May 1, 1990 be refunded.

Property taxes of Hemingway Temple A.M.E. Church forgiven: Section 2 of D.C. Law 8-109 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Hemingway Temple A.M.E. Church, on real property located at 501 P Street, N.W., Washington, D.C., Lots 819 and 820 in Square 478, for the period March 1, 1987, to March 31, 1987, be forgiven, and that any payments already made for this period as of May 1, 1990 be refunded.

Property taxes of Arts Club of Washington forgiven: Section 2 of D.C. Law 8- 111 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Arts Club of Washington, on real property located at 2015 - 2017 Eye Street, N.W., Washington, D.C., Lot 846 in Square 78, for the period March 1, 1989, to March 31, 1989, be forgiven, and that any payments already made for this period as of May 1, 1990 be refunded.

Property taxes of Fifteenth Street Presbyterian Church forgiven: Section 2 of D.C. Law 8-112 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Fifteenth Street Presbyterian Church, on real property located at 1701 - 15th Street, N.W., Washington, D.C., Lot 822 in Square 207, and at 4503 - 17th Street, N.W., Washington, D.C., Lot 29 in Square 2651, for the period March 1, 1989, to March 31, 1989, be forgiven, and that any payments already made for this period as of May 1, 1990 be refunded.

Property taxes of The Phillips Collection forgiven: Section 2 of D.C. Law 8- 113 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against The Phillips Collection, on real property located at 1600 - 21st Street, N.W., Washington, D.C., Lots 72 and 73 in Square 66, and 1621 - 21st Street, N.W., Washington, D.C., Lot 138 in Square 93, for the period March 1, 1988, to March 31, 1988, and on the same real property located at 1600 - 21st Street, N.W., Washington, D.C., Lot 74 in Square 66 (formerly Lots 72 and 73 in Square 66) and 1621 - 21st Street, N.W., Washington, D.C., Lot 138 in Square 93, for the period March 1, 1989, to March 31, 1989, be forgiven, and that any payments already made for these periods as of May 1, 1990 be refunded.

Property taxes of Spiritual Assembly of Baha'is of Washington, D.C., forgiven: Section 2 of D.C. Law 8-114 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Spiritual Assembly of Baha'is of Washington, D.C., on real property located at 5713 - 16th Street, N.W., Washington, D.C., Lot 60 in Square 2722, for the period March 1, 1989, to May 31, 1989, be forgiven, and that any payments already made for this period as of May 1, 1990 be refunded.

Property taxes of National Council for Negro Women forgiven: Section 2 of D.C. Law 8-167 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the National Council for Negro Women, on real property located at 1318 Vermont Avenue, N.W., Washington, D.C., Lot 55 in Square 242, for the period July 1, 1989, to June 30, 1990, be forgiven, and that any payments already made for this period as of September 26, 1990 be refunded.

Property taxes of Petworth Methodist Church forgiven: Section 2 of D.C. Law 8- 210 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Petworth Methodist Church, on real property located at 32 Grant Circle, N.W., Washington, D.C., Lot 804-part in Square 3226, for the period March 1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 6, 1991 be refunded.

Property taxes of Paramount Baptist Church forgiven: Section 2 of D.C. Law 8- 211 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Paramount Baptist Church on real property located at 3924 4th Street, S.E., Washington, D.C., Lot 68 in Square 6154, for the period March 1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 6, 1991 be refunded.

Property taxes of Jerusalem Baptist Church forgiven: Section 2 of D.C. Law 8- 212 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Jerusalem Baptist Church, on real property located at 2610 P Street, N.W., Washington, D.C., Lot 819 in Square 1262, and on real property located at 2604 P Street, N.W., Washington, D.C., Lot 823 in Square 1262, for the period March

1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 6, 1991 be refunded.

Property taxes of Episcopal Church Home forgiven: Section 2 of D.C. Law 8-213 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Episcopal Church Home, on real property located at 32nd Street, N.W., Washington, D.C., Lot 17, Lot 18, Lot 62, Lot 821, Lot 19, Lot 20, and Lot 21 in Square 1270, on real property located at 3124 Q Street, N.W., Washington, D.C., Lot 64 in Square 1270, for the period March 1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 6, 1991 be refunded.

Property taxes of Mount Ephraim Baptist Church, Inc., forgiven: Section 2 of D.C. Law 8-214 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Mount Ephraim Baptist Church, Inc. on real property located at 5713 Dix Street, N.E., Washington, D.C., Lot 23 in Square 5253 and on real property located at Dix Street, N.E., Lot 44-part (formerly Lots 812, 813 and 816) in Square 5228, for the period March 1, 1990, to May 31, 1990, be forgiven, and that any payments already made for this period as of March 6, 1991 be refunded.

Property taxes of Takoma Park Baptist Church forgiven: Section 2 of D.C. Law 8-249 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Takoma Park Baptist Church, on real property located at 635 Aspen Street, N.W., Washington, D.C., Lot 804-part in Square 3169 for the period March 1, 1990, to March 31, 1990, and on real property located at 612 Butternut Street, N.W., Washington, D.C., Lot 008 in Square 3169 for the period March 1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 8, 1991 be refunded.

Property taxes of American Chemical Society, Inc., forgiven: Section 2 of D.C. Law 8-250 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against American Chemical Society, Inc., on real property located at 1550 M Street, N.W., Washington, D.C., Lot 854-part in Square 197, for the period March 1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 8, 1991, be refunded.

Property taxes of Israel Metropolitan CME Church forgiven: Section 2 of D.C. Law 8-252 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Israel Metropolitan CME Church, on real property located at 557 Randolph Street, N.W., Washington, D.C., Lot 103 in Square 3232 for the period March 1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 8, 1991, be refunded.

Property taxes of The New Macedonia Baptist Church forgiven: Section 2 of D.C. Law 8-253 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against The New Macedonia Baptist Church, on real property located at 4117 Alabama Avenue, S.E., Washington, D.C., Lot 817 in Square 5367 and on real property located at 4205 Barker Lane, S.E., Washington, D.C., Lot 29 in Square 5367, for the periods March 1, 1989, to March 31, 1989 and March 1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 8, 1991, be refunded.

Property taxes of Temple Sinai Fund, Inc., forgiven: Section 2 of D.C. Law 8-254 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Temple Sinai Fund, Inc., on real property located at 3100 Military Road, N.W., Washington, D.C., Lot 807 in Square 2289, for the period March 1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 8, 1991, be refunded.

Property taxes of The Star of Bethlehem Church of God In Christ forgiven: Section 2 of D.C. Law 8-255 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against The Star of Bethlehem Church of God In Christ, on real property located at 5331 Colorado Avenue, N.W., Washington, D.C., Lot 804 in Square 2716, for the period March 1, 1989, to March 31, 1989, and the period March 1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 8, 1991, be refunded.

Property taxes of Scripture Church of Christ forgiven: Section 2 of D.C. Law 8-256 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Scripture Church of Christ, on real property located at 810 O Street, N.W., Washington, D.C., Lot 66 in Square 399, and on real property located at 1332 9th St., N.W., Lot 69 in Square 367, for the period March 1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 8, 1991, be refunded.

Property taxes of the Way of the Cross Church of Christ, Inc. forgiven: Section 2 of D.C. Law 9-58 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Way of the Cross Church of Christ, Inc., on real property located at 822D Street, N.E., Washington, D.C., Lot 31 in Square 915; 819 D Street, N.E., Washington, D.C., Lot 74 in Square 916; 332 9th Street, N.E., Washington, D.C., Lot 811 in Square 916; and 9th Street, N.E., Washington, D.C., Lot 818 in Square 916 for the period July 1, 1987, to June 30, 1991, be forgiven and any payments made during that period be refunded.

Property taxes of His Church forgiven: Section 2 of D.C. Law 7-76 provided that all taxes, interest, penalties, fees, and other related charges assessed against His Church, on real property located at 2000 Stanton Terrace, S.E., Washington, D.C., Lot 12, in Square 5851, for the period July 1, 1986, to June 30, 1988, be forgiven, and that any payments already made as of February 18, 1988 be refunded.

Property taxes of Thaddeus T. Jones and Donnie Mae Jones or 2023 4th Street Cooperative, Inc., forgiven: Section 6(2) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against Thaddeus T. Jones and Donnie Mae Jones or 2023 4th Street Cooperative, Inc., on the deed to and transfer of real property located at 2023 4th Street, N.E., Washington, D.C., Lot 804 in Square 3616, to 2023 4th Street Cooperative, Inc. be forgiven.

Property taxes of James D. Wilner or Hilltop Cooperative Association, Inc., forgiven: Section 6(4) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against James D. Wilner or Hilltop Cooperative Association, Inc., on the deed to and transfer of real property located at 2422 and 2424 17th Street, N.W., Washington, D.C., Lot 816 and Lot 817 in square 2566, to Hilltop Cooperative Association, Inc. be forgiven.

Property taxes of Thomas K. Nash or Champlain Court Cooperative, Inc., forgiven: Section 6(5) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against Thomas K. Nash or Champlain Court Cooperative, Inc., on the deed to and transfer of real property located at 2201-2207 Champlain Street, N.W., Washington, D.C., Lot 825 in Square 2562, to Champlain Court Cooperative, Inc. be forgiven.

Property taxes of Howard Bernstein, Maxine Bernstein, Alan M. Bernstein, Craig J. Bernstein or The Pasadena Cooperative forgiven: Section 6(7) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against Howard Bernstein, Maxine Bernstein, Alan M. Bernstein, Craig J. Bernstein, or the Pasadena Cooperative, Inc., on the deed to and transfer of real property located at 2633 Adams Mill Road, N.W., Washington, D.C., Lot 372 in Square 2583, to The Pasadena Cooperative, Inc. be forgiven.

Property taxes of Manna, Inc. or 14 S Street Cooperative, Inc., forgiven: Section 6(8) of D.C. Law 7-205 provided that all deed recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against Manna, Inc. or 14 S Street Cooperative, Inc., on the deed to and transfer of real property located at 14 S Street, N.E., Washington, D.C., Lot 803 in Square 3511, to 14 S Street Cooperative, Inc. be forgiven.

Property taxes of District of Columbia Jewish Community Center exempted: Section 2 of D.C. Law 8-191 provided that that portion of real property designated as Lot 818 in Square 194 in the District of Columbia shall be exempt from real property taxation from the date of acquisition of the real property by the District of Columbia Jewish Community Center ("DCJCC") as long as:

- (1) The real property is owned by the DCJCC or the DCJCC's successors or assigns; and
- (2) The improvements to be constructed on the real property are used as a community center by DCJCC or the DCJCC's successors or assigns.

Property taxes of House of Mercy forgiven: Section 2 of D.C. Law 8-251 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the House of Mercy, on real property located at 2000 Rosemount Avenue, N.W., Washington, D.C., Lot 807 in Square 2618, for the period March 1, 1990, to March 31, 1990, be forgiven, and that any payments already made for this period as of March 8, 1991, be refunded.

Tax Exemption Study and Recommendation Emergency Resolution of 1995: Pursuant to Resolution 11-19, effective February 7, 1995, the Council required, on an emergency basis, a mayoral study of all property, income, and sales tax exemptions in the District of Columbia.

§ 47-1002. REAL PROPERTY--EXEMPTIONS.

Only the following real property shall be exempt from taxation in the District of Columbia:

- (1) Property belonging to the United States, unless the taxation of same has been authorized by Congress;
- (2) Property belonging to the District of Columbia and used for governmental purposes (as determined by the Mayor), unless otherwise provided by law;
- (3) Property belonging to foreign governments and used for legation purposes;
- (4) Repealed.
- (5) Property heretofore specifically exempted from taxation by any special act of Congress, in force December 24, 1942, so long as such property is used for the purposes for which such exemption is granted. The Council of the District of Columbia shall report annually to the Congress the use being made of such specifically exempted property, and of any changes in such use, with recommendations;
- (6) Art gallery buildings belonging to and operated by organizations which are not organized or operated for private gain, and are open to the public generally, and for admission to which no charge is made on more than 2 days each week;
- (7) Library buildings belonging to and operated by organizations which are not organized or operated for private gain and are open to the public generally;

(8) Buildings belonging to and operated by institutions which are not organized or operated for private gain, which are used for purposes of public charity principally in the District of Columbia;

(9) Hospital buildings, belonging to and operated by organizations which are not organized or operated for private gain, including buildings and structures reasonably necessary and usual to the operation of a hospital;

(10) Buildings belonging to and operated by schools, colleges, or universities which are not organized or operated for private gain, and which embrace the generally recognized relationship of teacher and student;

(11) Buildings belonging to and used in carrying on the purposes and activities of the National Geographic Society, American Pharmaceutical Association, the Medical Society of the District of Columbia, the National Lutheran Home, the National Academy of Sciences, Brookings Institution, the American Forestry Association, the American Tree Association, the Carnegie Institution of Washington, the American Chemical Society, the American Association to Promote the Teaching of Speech to the Deaf, and buildings belonging to such similar institutions as may be hereafter exempted from such taxation by special acts of Congress;

(12) Cemeteries dedicated to and used solely for burial purposes and not organized or operated for private gain, including buildings and structures reasonably necessary and usual to the operation of a cemetery;

(13) Churches, including buildings and structures reasonably necessary and usual in the performance of the activities of the church. A church building is one primarily and regularly used by its congregation for public religious worship;

(14) Buildings belonging to religious corporations or societies primarily and regularly used for religious worship, study, training, and missionary activities;

(15) Pastoral residences actually occupied as such by the pastor, rector, minister, or rabbi of a church; provided, that such pastoral residence be owned by the church or congregation for which said pastor, rector, minister, or rabbi officiates; and provided further, that not more than 1 such pastoral residence shall be so exempt for any 1 church or congregation;

(16) Episcopal residences owned by a church and used exclusively as the residence of a bishop of such church;

(17) Buildings belonging to organizations which are charged with the administration, coordination, or unification of activities, locally or otherwise, of institutions or organizations entitled to exemption under the provisions of §§ 47-1002, 47-1005, and 47-1007 to 47-1010, and used as administrative headquarters thereof;

(18)(A) Grounds belonging to and reasonably required and actually used for the carrying on of the activities and purposes of any institution or organization entitled to exemption under the provisions of §§ 47-1002, 47-1005, and 47-1007 to 47-1010.

(B)(i) Additional grounds belonging to and forming a part of the property of such institutions or organizations as of July 1, 1942. Such exemption shall be granted only upon the filing of a written application to the Mayor of the District of Columbia, supported by an affidavit that such additional grounds are not held for profit or sale but only for the enlargement and expansion of said institution or organization.

(ii) If, however, at any future date the grounds so exempted, or any portion thereof, shall be sold and a profit shall result from such sale the taxes thereon for each year from the date of acquisition of such property for which no tax has been paid shall immediately become due and payable, without interest; provided, however, that the total of such taxes shall not exceed 50% of the net profit derived from such sale. The Mayor shall be furnished a copy of the contract of sale together with other evidence necessary to establish the amount of profit or loss therefrom at least 10 days prior to the date of settlement of such sale. Taxes assessed under this subparagraph shall constitute a lien upon such property;

(19) Buildings owned by and actually occupied and used for legitimate theater, music, or dance purposes by a corporation which is not organized or operated for commercial purposes or for private gain, which buildings are open to the public, generally, and for admission to which charges may be made to cover the cost of expenses and the real property (and any interest therein) situated on any portion of the lot that is designated, as of October 1, 2003, as lot 878 in square 456 and that is owned, occupied, and used, directly or indirectly through one or more wholly-owned subsidiary organizations, by a legitimate theater company is hereby exempt from all real property taxation so long as the property continues to be so owned and occupied, and used for the exempt purposes described in § 47-1002(18) and § 47-1002(19), providing for exemption of certain real properties;

(20)(A) Multifamily and single family rental and cooperative housing for, and individual condominium units rented to low and moderate income persons which are receiving assistance through 1 or more of the following federal programs:

(i) interest reduction payments made under § 236 of the National Housing Act (§ 1715z-1 of Title 12, United States Code);

(ii) payments made for new construction, substantial rehabilitation, or moderate rehabilitation under § 8 of the United States Housing Act of 1937 (§ 1437f of Title 42, United States Code);

(iii) payments made under § 101 of the Housing and Urban Development Act of 1965 (§ 1701s of Title 12, United States Code);

(iv) mortgage insurance under § 221 (d)(3), BMIR, of the National Housing Act (§ 1715l (d)(3) of Title 12, United States Code);

(v) direct loans made under § 202 of the Housing Act of 1959 (§ 1701q of Title 12, United States Code); and

(vi) rental rehabilitation funded under § 17 of the United States Housing Act of 1937 (42 U.S.C. § 1437o), if 80% or more of the units in the housing project are provided to low-income persons or families receiving assistance under 42 U.S.C. § 1437o; provided, however, that the owner(s) of such exempt property shall submit by March 1st of each year an annual income and expense statement to the District of Columbia Department of Finance and Revenue and shall make a yearly payment in lieu of taxes in an amount calculated in the following manner:

(I) If the owner(s) is not organized for profit, no payment shall be required; and

(II) If the owner(s) is organized as a limited dividend or limited profit owner, or a profit owner, a payment for such building, in an amount equal to 5% of the gross income derived from the operation of such building during the latest completed annual accounting period, shall be required.

(B) If the owner(s) of exempt property fail to make the payment in lieu of taxes in a manner which the Office of Tax and Revenue shall prescribe, the property shall be subject to the provisions of Chapter 13A, and the payment in lieu of taxes shall be deemed a delinquent real property tax from the day it was due and not paid for purposes of the real property sale.

(C) This paragraph (20) shall not apply to those properties granted an exemption before January 5, 1971, under paragraph (8) of this section.

(D) For purposes of this paragraph, the term:

(i) "Condominium" means the ownership of a single dwelling unit in a horizontal property regime as that term is used in § 42-2003; and

(ii) "Individual condominium units" means a portion of the condominium designed and intended for individual ownership together with the undivided interest in the common elements to which they appertain. As the exemption provided for in subparagraph (A)(vi) of this paragraph applies to the Southern Court project located at 845, 855, 865, 875, and 885 Chesapeake Street, S.E., and 860, 870, 880, and 890 Southern Avenue, S.E., on lot 39 in Square 6210 in the District of Columbia, it shall be effective for the tax year beginning July 1, 1986;

(21) Property transferred to a qualifying lower income homeownership household in accordance with § 47-3503(c);

(22) Property transferred to a qualifying nonprofit housing organization in accordance with § 47-3505(d);

(23)(A) Subject to the provisions of subparagraph (B) of this paragraph, the development of a qualified supermarket, as defined in § 47-3801.

(B) The real property tax exemption granted by subparagraph (A) of this paragraph shall apply only:

(i) For 10 consecutive real property tax years beginning with the tax year in which a certificate of occupancy was issued for the development;

(ii) During the time that the real property is used as a supermarket;

(iii) In the case of the development of a qualified supermarket, on real property not owned by the supermarket, if the owner of the real property leases the land or structure to the supermarket at a fair market rent reduced by the amount of the real property tax exemption; and (iv) During the time that the supermarket is in compliance with the requirements of subchapter X of Chapter 2 of Title 2;

(24) Property transferred to a resident management corporation in accordance with § 47-3506.01;

(25) The improvements located on that portion of Lot 800 of Square 1112 known as the Correctional Treatment Facility, only during the time that the improvements are operated as a correctional facility housing inmates in the custody of the District of Columbia Department of Corrections;

(26)(A) The real property (and any improvements thereon) described as Square 454, Lots 41, 824, 838, 857, 877, 878; the portion of the public alley that reverted to (i) former Lot 820, (which is currently known as Lot 866), and (ii) former Lot 821 (which is currently known as Lot 867) pursuant to the Plat of

Alley Closing filed with the Surveyor of the District of Columbia in Liber 17 at folio 74; the portions of the public alley that will revert to Lots 41, 824, 838, 857, 877 and 878, all in Square 454, pursuant to the alley closing approved by the Closing of Public Alleys in Square 454 and Square 455, S.O. 98-194 Act of 1999, effective October 22, 1999 (D.C. Law 13-48; 46 DCR 6768), during the period commencing November 8, 2000 and terminating with respect to any portion of such real property on the date that a final certificate of occupancy shall have been issued with respect to improvements on such portion of such real property.

(B) The amount of all taxes, fees, and deposits exempt, abated, or waived under this paragraph, section 2(b) of the Gallery Place Economic Development Amendment Act of 2000, effective April 3, 2001 (D.C. Law 13-241; 48 DCR 610), and §§ 47-902(17), 45-922(24), and 47-2005(28), shall not exceed, in the aggregate, \$7 million;

(27)(A) The real property (and any improvements thereon) described as Square 299, Lot 831, during the period commencing October 1, 2001 and terminating, with respect to any portion of the real property, on the date that a final certificate of occupancy shall have been issued with respect to improvements on the portion of the real property, until the Development Sponsor sells the Mandarin Oriental Hotel Project, as evidenced by the recordation of a deed conveying title to Square 299, Lot 831, at which time such amounts shall be due and payable without penalty or interest.

(B) The amount of all taxes, fees, and deposits deferred under this paragraph, section 2(b) of the Mandarin Oriental Hotel Tax Deferral Act of 2002, passed on 2nd reading on September 17, 2002 (Enrolled version of Bill 14-466) [D.C. Law 14-232] and §§ 42-1102(25), 47-902(19), and 47-2005(33), shall not exceed, in the aggregate, \$4 million.

(C) For purposes of this paragraph, the term:

(i) "Development Sponsor" means Portals Hotel Site, LLC, a Delaware limited liability company, and its successors and assigns.

(ii) "Mandarin Oriental Hotel Project" means the acquisition and initial development, construction, equipping, and furnishing of a Mandarin Oriental hotel within the Portals project, located on Square 299, Lot 831, consisting of a 400-room hotel with approximately 33,000 square feet of associated meeting and banquet space, 2 restaurants, a health spa and fitness center totaling approximately 10,000 square feet, and approximately 90,000 square feet of public parking space for approximately 200 cars.

(iii) "Mandarin TIF Bonds" means the tax increment financing bonds issued in connection with the Mandarin Oriental Hotel Project pursuant to the Tax Increment Revenue Bonds Mandarin Hotel Project Emergency Approval Resolution of 2000, effective March 7, 2000 (Res. 13-510; 47 DCR 2133), and the Mandarin Hotel Project Modification Approval Resolution of 2000, effective December 19, 2000 (Res. 13-745; 48 DCR 83).

(D) This paragraph shall apply upon the closing of the sale of the Mandarin TIF Bonds;

(28)(A) Land and improvements that are located in the Housing Overlay District established pursuant to section 1706 of Title 11 of the District of Columbia Municipal Regulations (11 DCMR § 1706), the Arts Overlay District established pursuant to section 1704 of Title 11 of the District of Columbia Municipal Regulations (11 DCMR § 1704), and the Historic Preservation District established pursuant to section 1707 of Title 11 of the District of Columbia Municipal Regulations (11 DCMR § 1707), and not otherwise exempt pursuant to this section, for the period specified in subparagraph (C) of this paragraph; provided, that the land and improvements satisfy at least one of the requirements set forth in subparagraph (B) of this paragraph.

(B) The exemption granted by this paragraph shall only apply to:

(i) Land and improvements as to which a theater company of the type described in paragraph (19) of this section is or was, as of the effective date of the Square 456 Payment in Lieu of Taxes Extension Emergency Act of 2002, passed on an emergency basis on June 18, 2002 (Enrolled version of Bill 14-701) [July 10, 2002], the contract purchaser or owner; or

(ii) Improvements developed pursuant to a vertical subdivision, horizontal property regime, condominium regime, or common building permit, or pursuant to a combined lot development method or sharing a common primary ingress or egress on a single or one or more adjoining lots of record concurrent with the development of a theater company described in paragraph (19) of this section or any wholly-owned subsidiary of the theater company, with a floor area of not less than 18,000, and not more than 100,000 square feet, to be used for theater and ancillary purposes by a theater company of the type described in paragraph (19) of this section.

(C) The exemption granted by this paragraph shall only apply if, to the extent that the property is not otherwise exempt, the property owner is obligated under § 47-1052 or any other law to make payments in lieu of taxes in furtherance of the public interest to promote the economic development of the District of Columbia and the improvement of the general public welfare and for the benefit of the District of Columbia and its residents.

(D) This paragraph shall expire on the day after the date on which the District and Qualified Theater

Company have entered into a grant agreement for the making of the grant identified in § 47-1052(a)(7)(B), and the funding of that grant;

(29) Except as provided in the PILOT Agreement, property, including land, any improvements thereon, and any possessory interests therein, for which payments in lieu of taxes are being made under a PILOT agreement pursuant to part E of subchapter IV of Chapter 3 of Title 1, during the term of the PILOT agreement; and

(30)(A) Land (other than Lots 0074 and 0075, Square 737, and Lot 0021, Square 769, but excluding any portion of the land known as Reservation 17A which becomes part of Square 737, and land consisting of streets or alleys located within the Capper/Carrollsbury PILOT Area established pursuant to § 47-4611 upon abandonment thereof and reversion to Square 737 or 769 or lot included in Square 737 or 769) in the Capper/Carrollsbury PILOT Area and not otherwise exempt under this section and all improvements that are located in the Capper/Carrollsbury PILOT Area and not otherwise exempt under this section, for the period specified in subparagraph (B) of this paragraph. Notwithstanding the foregoing, the improvements on Lots 0074 and 0075, Square 737, and Lot 0021, Square 769 (excluding any portion of the land known as Reservation 17A which becomes part of Square 737 and land consisting of streets or alleys located within the Capper/Carrollsbury PILOT Area established pursuant to § 47-4611 upon abandonment thereof and reversion of Square 737 or 769 or lot included in Square 737 or 769) shall not be exempt from the special tax provided in § 1-204.81.

(B) This paragraph shall expire the day after the bonds, notes, or other obligations issued by the District of Columbia pursuant to the PILOT Authorization Increase and Arthur Capper/Carrollsbury Public Improvements Revenue Bonds Approval Act of 2006, effective March 8, 2007 (D.C. Law 16-244; 54 DCR 609), together with interest and premium, if any, thereon, and all costs and expenses in connection with any suit, action, or proceeding by or on behalf of the holders of the District's bonds, notes or other obligations are fully met and discharged.

(Dec. 24, 1942, 56 Stat. 1089, ch. 826, § 1; Apr. 9, 1943, 57 Stat. 61, ch. 41, § 1; Jan. 5, 1971, 84 Stat. 1932, Pub. L. 91-650, title II, § 202; Sept. 3, 1974, 88 Stat. 1060, Pub. L. 93-407, title IV, § 441; Jan. 3, 1975, 88 Stat. 2177, Pub. L. 93-635, § 8(a); Oct. 4, 1978, D.C. Law 2-116, § 2, 25 DCR 1735; Mar. 9, 1983, D.C. Law 4-165, § 4, 29 DCR 4624; Oct. 8, 1983, D.C. Law 5-31, § 10(c), 30 DCR 3879; Feb. 24, 1987, D.C. Law 6-193, § 2, 34 DCR 22; Sept. 29, 1988, D.C. Law 7-173, § 5, 35 DCR 5758; June 11, 1992, D.C. Law 9-120, § 4(c), 39 DCR 3195; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 3, 1997, D.C. Law 11-276, § 7(b), 44 DCR 1416; October 4, 2000, D.C. Law 13-166, § 3(a), 47 DCR 5821; Apr. 3, 2001, D.C. Law 13-241, § 4(b), 48 DCR 610; Oct. 19, 2002, D.C. Law 14-213, § 33(l), 49 DCR 8140; Mar. 25, 2003, D.C. Law 14-232, § 4(b), 49 DCR 9764; Mar. 25, 2003, D.C. Law 14-234, § 2(b), 49 DCR 9775; Apr. 4, 2003, D.C. Law 14-282, § 11(t), 50 DCR 896; Mar. 13, 2004, D.C. Law 15-105, § 38(b)(2), 51 DCR 881; Apr. 5, 2005, D.C. Law 15-293, § 13(b), 52 DCR 1465; Apr. 12, 2005, D.C. Law 15-333, § 2(a), 52 DCR 2010; Mar. 2, 2007, D.C. Law 16-191, § 74, 53 DCR 6794; Mar. 20, 2008, D.C. Law 17-118, § 202(b), 55 DCR 1461.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1002.

1973 Ed., § 47-801a.

Effect of Amendments

D.C. Law 13-166 rewrote subsec. (23), which previously read:

"(A) Subject to the provisions of subparagraph (B) of this paragraph, a supermarket development, as that term is defined in § 47-3801, in an underserved area of the District approved pursuant to § 47-3802;

"(B) The real property tax exemption granted by subparagraph (A) of this paragraph shall apply:

"(i) Only for the first 5 real property tax years beginning after the date of issuance of the final certificate of occupancy for the supermarket;

"(ii) Only during the time that the real property is used as a supermarket;

"(iii) In the case of a supermarket development on real property not owned by the supermarket, only if the owner of the real property leases the land or structure to the supermarket at a rent reduced from the fair market rent by an amount equal to the amount of the real property tax exemption;

"(iv) Only during the time that the supermarket development is in compliance with the requirements of § 1-1161 et seq.;

"(v) In the case of a supermarket development that is a new supermarket, only if at the time construction of the new supermarket commenced no other supermarket, as that term is defined in § 47-3801(2) existed within a 1 mile radius of the new supermarket; and".

D.C. Law 13-241 added par. (26).

D.C. Law 14-213, in par. 26(B), validated a previously made technical correction.

D.C. Law 14-232 substituted a semicolon for "; and" at the end of par. (25); substituted "; and" for a period at the end of par. (26); and added par. (27).

D.C. Law 14-234 substituted a semicolon for "; and" at the end of par. (26); substituted "; and" for a period at the end of par. (27); and added par. (28).

D.C. Law 14-282 rewrote pars. (1) and (2); repealed par. (4); and in par. (20)(B), substituted "Office of Tax and Revenue shall prescribe, the property shall be subject to the provisions of Chapter 13A, and the payment in lieu of taxes shall be deemed a delinquent real property tax from the day it was due and not paid for purposes of the real property tax sale." for "Department of Revenue shall prescribe, such property shall be subject to the provisions of § 47-1301 et seq." Prior to amendment, pars. (1), (2), and (4) had read as follows:

"(1) Property belonging to the United States of America;

"(2) Property belonging to the District of Columbia;"

"(4) Property belonging to the Commonwealth of the Philippines and used for government purposes;"

D.C. Law 15-105, in par. (26)(B), validated a previously made technical correction.

D.C. Law 15-293, in par. (27), substituted a semi-colon for "; and"; in par. (29), substituted "; and" for a period; and added par. (29).

D.C. Law 15-333 in par. (19), inserted "and the real property (and any interest therein) situated on any portion of the lot that is designated, as of October 1, 2003, as lot 878 in square 456 and that is owned, occupied, and used, directly or indirectly through one or more wholly-owned subsidiary organizations, by a legitimate theater company is hereby exempt from all real property taxation so long as the property continues to be so owned and occupied, and used for the exempt purposes described in § 47-1002(18) and § 47-1002(19), providing for exemption of certain real properties;"; and, in par. (28)(B)(ii), substituted "a theater company described in paragraph (19) of this section or any wholly-owned subsidiary of the theater company" for "a theater company described in paragraph (19) of this section".

D.C. Law 16-191, in par. (28)(B)(ii), validated a previously made technical correction.

D.C. Law 17-118, in par. (28), deleted "and" from the end; in par. (29), substituted "; and" for a period at the end; and added par. (30).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2 of Temporary Real Property Tax Exemption for the Phillips Collection Temporary Act of 1999 (D.C. Law 13-62, February 3, 2000, law notification 46 DCR).

For temporary (225 day) amendment of section, see § 4(b) of Mandarin Oriental Hotel Project Tax Deferral Temporary Act of 2002 (D.C. Law 14-143, May 21, 2002, law notification 49 DCR 5060).

For temporary (225 day) repeal of section, see § 12(v) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 2(b) of Square 456 Payment in Lieu of Taxes Temporary Act of 2002 (D.C. Law 14-201, October 17, 2002, law notification 49 DCR 10019).

For temporary (225 day) repeal of section, see § 12(v) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

For temporary (225 day) amendment of section, see § 2(a) of Lot 878, Square 456 Tax Exemption Clarification Temporary Amendment Act of 2004 (D.C. Law 15-181, September 8, 2004, law notification 51 DCR 9223).

Section 3(b) of D.C. Law 17-76 added par. (30) to read as follows:

"(30) The land and improvements located in Lots 3 and 4, Square 5919. This exemption shall commence on the date Specialty Hospitals of America, LLC, or certain of its subsidiary entities, takes title to Lots 3 and 4, Square 5919, and shall terminate upon one of the following dates, whichever occurs first:

"(A) The date the Mayor certifies to the District of Columbia Treasurer that Specialty Hospitals of America, LLC, or certain of its subsidiaries, or any party that subsequently acquires by purchase, lease, or exchange Lots 3 and 4, Square 5919, or any part thereof, failed to comply with the terms of an agreement between Specialty Hospitals of America, LLC, or certain of its subsidiaries, with Greater Southeast Investment, L.P., to pay an amount equal to the real property taxes that the owner of Lots 3 and 4, Square 5919 would be obligated to pay on Lots 3 and 4, Square 5919, or any part thereof, in the absence of the exemption provided by this paragraph; or

"(B) The date that the Mayor certifies to the District of Columbia Treasurer that the Acquisition Loan in the maximum principal amount of \$29 million by Greater Southeast Investment, L.P., to Capitol Medical Center, LLC, and CMC Realty, LLC, has been paid in full."

Section 8(b) of D.C. Law 17-76 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary amendment of section, see § 7(b) of the Correctional Treatment Facility Emergency Act of

1996 (D.C. Act 11-457, December 13, 1996, 44 DCR 156), and § 7(b) of the Correctional Treatment Facility Congressional Review Emergency Act of 1997 (D.C. Act 12-32, March 11, 1997, 44 DCR 1908).

For temporary (90-day) amendment of section, see § 2 of the Temporary Real Property Tax Exemption for the Phillips Collection Emergency Act of 1999 (D.C. Act 13-131, August 4, 1999, 46 DCR 6766).

For temporary (90-day) amendment of section, see § 2 of the Temporary Real Property Tax Exemption for the Phillips Collection Congressional Review Emergency Act of 1999 (D.C. Act 13-173, November 2, 1999, 46 DCR 9232).

For temporary (90 day) amendment of section, see § 4(b) of the Gallery Place Economic Development Emergency Amendment Act of 2000 (D.C. Act 13-500, January 5, 2001, 48 DCR 562).

For temporary (90 day) amendment of section, see § 4(b) of Mandarin Oriental Hotel Project Tax Deferral Emergency Act of 2001 (D.C. Act 14-227, January 8, 2002, 49 DCR 682).

For temporary (90 day) amendment of section, see § 4(b) of Mandarin Oriental Hotel Project Tax Deferral Second Congressional Review Emergency Act of 2002 (D.C. Act 14-563, December 23, 2002, 50 DCR 278).

For temporary (90 day) amendment of section, see §§ 4(b) and 5 of Mandarin Oriental Hotel Project Tax Deferral Congressional Review Emergency Act of 2002 (D.C. Act 14-345, April 24, 2002, 49 DCR 4300).

For temporary (90 day) amendment of section, see § 12(v) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see §§ 2(b) and 3 of Square 456 Payment in lieu of Taxes Extension Emergency Act of 2002 (D.C. Act 14-405, July 10, 2002, 49 DCR 7100).

For temporary (90 day) amendment of section, see § 12(v) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(v) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

For temporary (90 day) amendment of section, see § 2(a) of Lot 878, Square 456 Tax Exemption Clarification Emergency Act of 2004 (D.C. Act 15-423, May 10, 2004, 51 DCR 5182).

For temporary (90 day) amendment of section, see § 2(a) of Lot 878, Square 456 Tax Exemption Clarification Congressional Review Emergency Act of 2004 (D.C. Act 15-467, July 19, 2004, 51 DCR 7584).

For temporary (90 day) amendment of section, see § 4(b) of East of the River Hospital Revitalization Emergency Amendment Act of 2007 (D.C. Act 17-168, October 19, 2007, 54 DCR 10978).

For temporary (90 day) amendment of section, see § 3(b) of East of the River Hospital Revitalization Tax Exemption Emergency Amendment Act of 2007 (D.C. Act 17-174, November 2, 2007, 54 DCR 11216).

For temporary (90 day) amendment of section, see § 202(b) of Arthur Capper/Carrollsborg Public Improvement Revenue Bonds Technical Correction Emergency Act of 2008 (D.C. Act 17-318, March 19, 2008, 55 DCR 3418).

Legislative History of Laws

Law 2-116, the "Direct Payment in Lieu of Tax Act of 1978," was introduced in Council and assigned Bill No. 2-285, which was referred to the Committee on Housing and Urban Development and to the Committee on Finance and Revenue for comments. The Bill was adopted on first, amended first, and second readings on June 13, 1978, June 27, 1978 and July 11, 1978, respectively. Signed by the Mayor on July 26, 1978, it was assigned Act No. 2-243 and transmitted to both Houses of Congress for its review.

Law 4-165, the "Real Property Tax Rates for Tax Year 1983 Act of 1982," was introduced in Council and assigned Bill No. 4-496, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 27, 1982 and September 21, 1982, respectively. Signed by the Mayor on October 12, 1982, it was assigned Act No. 4-241 and transmitted to both Houses of Congress for its review.

Law 5-31, the "Lower Income Homeownership Tax Abatement and Incentives Act of 1983," was introduced in Council and assigned Bill No. 5-167, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 28, 1983 and July 12, 1983, respectively. Signed by the Mayor on July 21, 1983, it was assigned Act No. 5-53 and transmitted to both Houses of Congress for its review.

Law 6-193, the "Low and Moderate-Income Housing Real Property Tax Exemption Amendment Act of 1986," was introduced in Council and assigned Bill No. 6-43, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 25, 1986 and December 16, 1986, respectively. Signed by the Mayor on December 19, 1986, it was assigned Act No. 6-251 and transmitted to both Houses of Congress for its review.

Law 7-173, the "Supermarket Tax Incentive Amendment Act of 1988," was introduced in Council and assigned Bill No. 7-124, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 28, 1988 and July 12, 1988, respectively. Signed by the Mayor on July

15, 1988, it was assigned Act No. 7-229 and transmitted to both Houses of Congress for its review.

Law 9-120, the "Public Housing Homeownership Tax Abatement Amendment Act of 1992," was introduced in Council and assigned Bill No. 9-356, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on March 3, 1992, and April 7, 1992, respectively. Signed by the Mayor on April 24, 1992, it was assigned Act No. 9-194 and transmitted to both Houses of Congress for its review. D.C. Law 9-120 became effective on June 11, 1992.

Law 11-276 the "Correction Treatment Facility Act of 1996," was introduced in Council and assigned Bill No. 11-908, which was referred to the Committee on the Judiciary and the Committee on the Whole. The Bill was adopted on first and second readings on December 3, 1996, and December 17, 1996, respectively. Signed by the Mayor on December 24, 1996, it was assigned Act No. 11-523 and transmitted to both Houses of Congress for its review. D.C. Law 11-276 is projected to become law on June 3, 1997.

Law 13-166, the "Supermarket Tax Exemption Act of 2000," was introduced in Council and assigned Bill No. 13-88, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 3, 2000, and June 6, 2000, respectively. Signed by the Mayor on June 26, 2000, it was assigned Act No. 13-365 and transmitted to both Houses of Congress for its review. D.C. Law 13-166 became effective on October 4, 2000.

For Law 13-241, see notes under § 47-902.

For Law 14-213, see notes following § 47-820.

For Law 14-232, see notes following § 47-902.

Law 14-234, the "Square 456 Payment in Lieu of Taxes Amendment Act of 2002", was introduced in Council and assigned Bill No. 14-703, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 2, 2002, and October 1, 2002, respectively. Signed by the Mayor on October 23, 2002, it was assigned Act No. 14-492 and transmitted to both Houses of Congress for its review. D.C. Law 14-234 became effective on March 25, 2003.

For Law 14-282, see notes following § 47-902.

For Law 15-105, see notes following § 47-902.

For Law 15-293, see notes following § 42-902.

Law 15-333, the "Lot 878 Square 456 Tax Exemption Clarification Act of 2004", was introduced in Council and assigned Bill No. 15-781 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 7, 2004, and December 21, 2004, respectively. Signed by the Mayor on January 19, 2005, it was assigned Act No. 15-746 and transmitted to both Houses of Congress for its review. D.C. Law 15-333 became effective on April 12, 2005.

For Law 16-191, see notes following § 47-138.01a.

For Law 17-118, see notes following § 47-902.

References in Text

Section 2(b) of the Mandarin Oriental Hotel Tax Deferral Act of 2002, passed on 2nd reading on September 17, 2002 (Enrolled version of Bill 14-466), referred to in par. (27)(B), is D.C. Law 14-232, § 2(b), set out as a note under § 42- 1102.

The effective date of the Square 456 Payment in Lieu of Taxes Extension Emergency Act of 2002, passed on an emergency basis on June 18, 2002 (Enrolled version of Bill 14-701), referred to in par. (28)(B)(i), was July 10, 2002.

Pursuant to the Office of the Chief Financial Officer's "Notice of Public Interest" published in the April 18, 1997, issue of the District of Columbia Register (44 DCR 2345) the Office of Tax and Revenue assumed all of the duties and functions previously performed by the Department of Finance and Revenue, as set forth in Commissioner's Order 69-96, dated March 7, 1969. This action was made effective January 22, 1997, *nunc pro tunc*.

Effective Dates

Section 5 of Law 14-232 provides that this act shall take effect subject to the inclusion of its fiscal effect in an approved budget and financial plan.

Section 3 of Law 14-234 provides that this act shall take effect subject to the inclusion of its fiscal effect in an approved budget and financial plan.

Miscellaneous Notes

Property taxes of New Bethel Baptist Church forgiven: Section 2 of D.C. Law 4- 207 provided that all taxes, penalties, fees, or other charges assessed against the New Bethel Baptist Church on real property located at 1739 9th Street, N.W., Washington, D.C. in Square 395, lot 54, for the period of July 1, 1979, to June 30, 1982, be forgiven.

Property taxes of Metropolitan Community Church forgiven: Section 2 of D.C. Law 6-138 provided that all

taxes, penalties, fees or other charges assessed against the Metropolitan Community Church of Washington on real property located at 415 M Street, N.W., Washington, D.C., in Square 513, Lot 800, for the period of July 1, 1984, to June 30, 1986, be forgiven.

Property taxes of Full Gospel Tabernacle Church forgiven: Section 2 of D.C. Law 7-194 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Full Gospel Tabernacle Church, on real property located at 632 11th Street, N.E., Washington, D.C., Lot 803 in Square 960, Lot 804 in Square 960, and Lot 805 in Square 960, for the period July 1, 1986, to June 30, 1989, be forgiven, and that any payments already made for this period as of the effective date of this act be refunded.

Property taxes of Young's Memorial Church of Christ Holiness forgiven: Section 2 of D.C. Law 7-195 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against Young's Memorial Church of Christ Holiness, on real property located at 2490 Alabama Avenue, S.E., Washington, D.C., Lot 864 in Square 5741, for the period March 1, 1988, to April 30, 1988, be forgiven, and that any payments already made for this period as of the effective date of this act be refunded.

Property taxes of Association for Community Based Education forgiven: Section 2 of D.C. Law 7-197 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against the Association for Community Based Education, on real property located at 1806 Vernon Street, N.W., Washington, D.C., Lot 18 in Square 2556, for the period March 1, 1988, to March 30, 1988, be forgiven, and that any payments already made for this period as of the effective date of this act be refunded.

Exemptions from cost of improving roadways, alleys, and sidewalks: Section 3 of D.C. Law 10-186 provided that within 6 months of September 24, 1994, the Mayor shall submit to the Council a 5-year plan for the improvement of all unimproved streets, avenues, roads, and alleys and the construction of curbs, gutters, sewers, and sidewalks thereon in the District.

Mayor authorized to issue rules: Section 5 of D.C. Law 9-120 provided that the Mayor may issue rules to implement the provisions of the act.

Tax exemption for real and personal property of the Sports Commission: Section 15(a) of D.C. Law 10-152 declared the real and personal property of the Sports Commission to be public properties exempt from taxes and special assessments now or hereafter imposed by the District.

Section 15(b) of D.C. Law 10-152 provided that bonds issued by the Sports commission, their transfer, and the interest thereon, are exempt from all District taxation except estate, inheritance, and gift taxes.

Property taxes of Commonwealth of Northern Mariana Islands in the capital of the United States forgiven: Section 208 of Pub. L. 101-219 provided that real property owned by the Commonwealth of the Northern Mariana Islands in the capital of the United States and used by the Resident Representative thereof in the discharge of his representative duties under the Covenant shall be exempt from assessment and taxation.

Exemptions from cost of improving roadways, alleys, and sidewalks: Section 2 of D.C. Law 10-186 provided for an exemption of low assessment home owners, entities exempt from the real property tax, and all real property owners (when the Mayor determines that the health and safety of the public is at risk) from the requirement of depositing funds, or paying any of the cost for the improvement of streets, avenues, roads, or alleys abutting their property or the construction of curbs, gutters, sewers, and sidewalks on the streets, avenues, roads, or alleys. Law 10-186 also required the Mayor to submit to the Council a 5-year plan for the improvement of all unimproved streets, avenues, roads, and alleys and the construction of curbs, gutters, sewers, and sidewalks thereon in the District. Section 2 of D.C. Law 10-186 was codified as § 9- 401.18.

Section 2 of D.C. Law 13-241, as amended by section 40 of D.C. Law 14-213, provides:

"Tax and fee abatements [Gallery Place Project].

"(a) For the purposes of this section, the term:

"(1) 'Development Sponsor' means Gallery Place Holdings LLC, a Delaware limited liability company, and its successors and assigns.

"(2) 'Gallery Place Project' means the acquisition, construction, installing, and equipping of a mixed-use complex located on Square 454, Lots 41, 824, 838, 857, 877, 878; the portion of the public alley that reverted to former Lot 820 (which is currently known as Lot 866), and former Lot 821 (which is currently known as Lot 867) pursuant to the Plat of Alley Closing filed with the Surveyor of the District of Columbia in Liber 17 at folio 74; and the portions of the public alley that will revert to Lots 41, 824, 838, 857, 877 and 878, all in Square 454, pursuant to the alley closing approved by the Closing of Public Alleys in Square 454 and Square 455, S.O. 98-194, Act of 1999, effective October 22, 1999 (D.C. Law 13-48; 46 DCR 6768), and consisting of:

"(A) An approximately 60,000-square-foot multiplex cinema;

"(B) A mixed-use facility providing for retail stores, dining, entertainment, a health and fitness club, offices, and related facilities;

"(C) A market-rate housing complex consisting of approximately 170 residential units;

"(D) A parking garage containing approximately 850 parking spaces; and

"(E) Other ancillary improvements.

"(b) All fees to be paid, and any deposits to be made, by or on behalf of the Development Sponsor in connection with the Gallery Place Project under the eighth unnumbered paragraph of the General Expenses title of An Act Making Appropriations to provide for the expense of the Government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and ten, and for other purposes are hereby waived.

"(c) The amount of all taxes, fees, and deposits exempt, abated, or waived under subsection (b) of this section, section 302(24) of the District of Columbia Recordation Tax Act and D.C. Code 47-902(17), 47-1002(26), and 47-2005(32), shall not exceed, in the aggregate, \$7 million.

"(d) In accordance with section 5 of An Act providing a permanent form of government for the District of Columbia the Mayor shall expend up to \$2 million to improve and repair the streets, sewers, alleys, sidewalks, curbs, and gutters abutting the Gallery Place Project. All assessments upon abutting property for the cost of improvements to such streets, sewers, alleys, sidewalks, curbs, and gutters, including any expenses of assessment, shall be waived."

§ 47-1003. DISABLED AMERICAN VETERANS.

The property situated in square 153 in the City of Washington, District of Columbia, described as lot 132, owned, occupied, and used by the Disabled American Veterans, is hereby exempt from all taxation so long as the same is so owned and occupied, and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(May 15, 1946, 60 Stat. 181, ch. 257, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1003.

1973 Ed., § 47-801a-1.

§ 47-1004. NATIONAL SOCIETY OF THE COLONIAL DAMES OF AMERICA.

The property in the District of Columbia described as lot no. 801, in square no. 1285, together with the improvements thereon, known as premises no. 2715 Q Street Northwest, and the furnishings therein, owned by the National Society of the Colonial Dames of America, a corporation organized and existing under the laws of the District of Columbia, shall be exempt from taxation, national and municipal, so long as the same is used for nonprofit purposes. There shall also be exempt from taxation upon the same terms and conditions the adjoining property owned by the National Society of the Colonial Dames of America, now designated on the records of the Assessor of the District of Columbia as Lots 813 and 814 in Square 1285, together with any improvements which may hereafter be erected thereon by said National Society of the Colonial Dames of America.

(Sept. 7, 1949, 63 Stat. 694, ch. 564; Aug. 3, 1968, 82 Stat. 634, Pub. L. 90-459, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1004.

1973 Ed., § 47-801a-2.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

§ 47-1005. REAL PROPERTY TAX EXEMPTION.

(a) If a building (or a portion thereof) or grounds belonging to and actually used by an institution, organization, or other entity exempt from real property taxation under § 47-1002 is used to secure rent or income for an activity other than that for which the exemption was granted, the building (or portion thereof) or grounds shall be assessed and taxed, unless otherwise prohibited by law.

(b) If a building (or a portion thereof) or grounds belonging to and actually used by an institution, organization, or other entity exempt from real property taxation is used to secure a rent or income for any activity, where the exemption was not specifically limited to a particular use, the building (or a portion thereof) or grounds shall be assessed and taxed. This subsection shall not apply to real property exempt under § 47-1002(1) through (3), buildings or grounds subject to taxation under subsection (a) of this section, or real property immune from the levy and collection of tax under the laws of the United States.

(Dec. 24, 1942, 56 Stat. 1091, ch. 826, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 502(v), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1005.

1973 Ed., § 47-801b.

Effect of Amendments

D.C. Law 13-305 rewrote the section which had read:

"If any building or any portion thereof, or grounds, belonging to and actually used by any institution or organization entitled to exemption under the provisions of §§ 47-1002 and 47-1007 to 47-1010 are used to secure a rent or income for any activity other than that for which exemption is granted, such building, or portion thereof, or grounds, shall be assessed and taxed."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(s) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Section 4 of D.C. Law 16-7 amended § 3(a) of D.C. Law 10-189, set out as a Miscellaneous Note below, by substituting "as an arena" for "as a downtown sports arena".

Section 6(b) of D.C. Law 16-7 provides that the act shall expire after 225 days of its having taken effect.

Section 5 of D.C. Law 16-102 amended Sec. 3 of D.C. Law 10-189, set out as a Miscellaneous Note below, to read as follows:

"(a) Notwithstanding any other law, that portion of the real property, described as lot 0047 in square 0455, in preparation for occupation and use, under construction for occupation or use, or occupied and used as a multi-purpose arena and related amenities shall be exempt from real property taxation, possessory interest taxation and business improvement district taxation.

"(b) The exemption provided by this section shall apply so long as the Land Disposition Agreement--Ground Lease, by and between The District of Columbia Redevelopment Land Agency, The District of Columbia, and DC Arena, LP, dated as of December 29, 1995 and recorded with the Recorder of Deeds on January 5, 1996 as instrument number 9600001285, remains in effect."

Section 11(b) of D.C. Law 16-102 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(u) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see § 5 of Finance and Revenue Technical Amendments Emergency Amendment Act of 2006 (D.C. Act 16-260, January 26, 2006, 53 DCR 780).

For temporary (90 day) amendment of section, see § 5 of Finance and Revenue Technical Amendments Congressional Review Emergency Amendment Act of 2006 (D.C. Act 16-361, April 26, 2006, 53 DCR 3619).

Legislative History of Laws

For Law 13-305, see notes under § 47-901.

Miscellaneous Notes

Real property tax exemption for downtown sports arena: Section 3 of D.C. Law 10-189, the Arena Tax Amendment Act of 1994, as amended by D.C. Law 16-191, § 30, and D.C. Law 17-219, § 7021, provides:

"(a) Notwithstanding any other law, that portion of the real property, described as lot 0047 in square 0455, in preparation for occupation and use, under construction for occupation or use, or occupied and used as a multi-purpose arena and related amenities shall be exempt from real property taxation, possessory interest taxation, recordation tax, and business improvement district taxation.

"(b) The exemption provided by this section shall apply so long as the Land Disposition Agreement--Ground Lease, by and between The District of Columbia Redevelopment Land Agency, The District of Columbia, and DC Arena, LP, dated as of December 29, 1995 and recorded with the Recorder of Deeds on January 5, 1996 as instrument number 9600001285, remains in effect.

(b) This section shall apply as of September 28, 1994."

Jewish War Veterans, U.S.A. National Memorial, Incorporated: Public Law 98-486 provided that certain property of the Jewish War Veterans, U.S.A. National Memorial, Incorporated, is exempt from taxation by the District of Columbia.

Real property tax exemption for downtown sports arena: Section 3(b) of D.C. Law 10-189 provided that the provisions of §§ 47-1005, 47-1007, and 47-1009 shall apply with respect to the improvements exempted by the section.

Section 4 of D.C. Law 10-189 provided for the application of the act. See note to § 47-2752.

Short title: Section 7020 of D.C. Law 17-219 provided that subtitle I of title VII of the act may be cited as the "Verizon Center Recordation Tax Clarification Amendment Act of 2008".

Section 7022 of D.C. Law 17-219 provides that this subtitle shall apply as of July 12, 2007.

§ 47-1005.01. INTERESTS IN REAL PROPERTY BELONGING TO GOVERNMENT AND INTERNATIONAL ORGANIZATIONS.

(a) For purposes of this section, the term "exempt purpose", as applied to a lessee or user, shall mean an exempt purpose with specified use, operation, and other restrictions as set forth in § 47-1002(4) through (20).

(b) If real property (or a portion thereof), which is exempt or immune from real property taxation under § 47-1002(1) through (3) or the law of the United States or the District of Columbia, is leased, loaned, or otherwise made available to any person in connection with a business or as a residence, or both, and the use is not for an exempt or immune purpose and the person is not exempt or immune from income taxation under the law of the United States or District of Columbia, the leasehold interest, possessory interest, beneficial interest, or beneficial use of the lessee or user of the real property shall be assessed and taxed. The Mayor shall determine the assessed value of the interest or use in accordance with § 47-820(a)(3) as if the lessee or user of the real property were the owner of the real property and the real property were not exempt or immune from taxation; provided, that the taxable value may be adjusted by the Mayor to reflect the duration of the interest or use remaining; provided further, that the Mayor may impute a duration of the interest or use based upon the intent, actions, and policies of the parties to the conveyance, the history of the real property, the perception of third parties, and written documents.

(c) This section shall not apply if:

- (1) A payment is made in lieu of taxes in an amount equivalent to the tax which would be lawfully assessed if the real property were not exempt or immune from real property taxation;
- (2) The application of this section would cause the District of Columbia to breach a pre-existing agreement or other legal obligation;
- (3) The person liable for the tax under this section is subject to taxation under § 47-2002.04 and has paid the tax; or
- (4) The real property is subject to taxation under § 47-1005.

(c-1) [Not funded]

(d) The provisions of § 47-831 shall apply in the case where a leasehold interest, possessory interest, beneficial interest, or beneficial use has escaped or been omitted from assessment and taxation, or the assessment has been made void.

(e) The lessee or user shall be subject to the same application process, filing requirements for reports and income and expense statements, taxes, and penalties as an institution, organization, corporation, or association under § 47-1007.

(f)(1) A notice of proposed assessed value shall be mailed to the lessee or user in the same manner and as required under Chapter 8 for a notice of proposed assessed value to an owner of real property.

(2) A lessee or user may appeal from a notice of proposed assessed value and real property classification in the same manner and under the same conditions as an owner under § 47-825.01.

(3) Tax assessed under this section shall be a personal liability of a lessee or user of real property and billed to the lessee or user. Payments of tax shall be applied in the same manner as payments of real property tax. The tax due under this section shall not give rise to a lien against the real property. If the tax is not paid within the time prescribed for payment of real property tax, there shall be added to the tax a penalty of 10% of the unpaid amount, plus interest on the unpaid amount at the rate of 1.5% per month (or portion of a month) until the tax is paid. The amount of the unpaid tax, plus penalty and interest due, shall constitute a delinquent tax to be collected in accordance with Chapter 44 of this title.

(g)(1) The Mayor may assign assessment and taxation squares and lots, or implement such other designation system, to identify a parcel or (portion thereof) for which the corresponding leasehold interest, possessory interest, beneficial interest, or beneficial use of the lessee or user of the real property may be subject to taxation and assessed to the lessee or user in accordance with this section.

(2) A person subject to tax under this section shall provide to the Mayor a District of Columbia Business Tax Identification Number and other tax identification number which the Mayor may require.

(h) The rate of tax under § 47-812, for the applicable classification under § 47-813 determined according to the use of the leased or loaned real property, shall be applied to the assessed value for purposes of the tax levy.

(June 9, 2001, D.C. Law 13-305, § 502(w), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(u), 50 DCR 896; Dec. 3, 2010, D.C. Law 18-260, § 2, 57 DCR 9632.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282 rewrote subsec. (b) and (d); and added subsec. (h). Prior to amendment, subsecs. (b) and (d) had read as follows:

"(b) If real property (or a portion thereof), which is exempt or immune from real property taxation under § 47-1002(1) through (3) or the law of the United States, is leased, loaned, or otherwise made available to any person in connection with a business or as a residence, or both, and the use is not for an exempt purpose and the person is not exempt or immune from income taxation under the laws of the United States or District of Columbia, the leasehold interest, possessory interest, beneficial interest, or beneficial use of the lessee or user of the real property shall be assessed and taxed:

"(1) On the portion of the real property leased, used, or made available for the nonexempt purpose; and

"(2) For the percentage of time during the real property tax year that the lease, use, or availability for the nonexempt purpose can be segregated and identified."

"(d) The taxable value of a leasehold interest, possessory interest, beneficial interest, or beneficial use for the purpose of this section shall be determined in the same manner as the taxable value of the real property would otherwise be determined if the lessee or user of the real property were the owner of the real property and the real property were not exempt from taxation; provided, that the taxable value determined shall be reduced by a percentage of the taxable value that is equal to the:

"(1) Percentage of the real property that is not actually leased or used by, or made available to, the lessee or user during the real property tax year; and

"(2) Percentage of time that the real property is not actually leased or used by, or made available to, the lessee or user during the real property tax year."

D.C. Law 18-260 added subsec. (c-1).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(w) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(w) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(u) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary (90 day) amendment of section, see §§ 2 and 12(w) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see §§ 2 and 12(w) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see §§ 2 and 12(w) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14- 510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For Law 13-305, see notes under § 47-901.

For Law 14-282, see notes following § 47-902.

Law 18-260, the "Land Acquisition for Housing Development Opportunities Program Act of 2010", was introduced in Council and assigned Bill No. 18-602, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 15, 2010, and September 21, 2010, respectively. Signed by the Mayor on October 5, 2010, it was assigned Act No. 18-544 and transmitted to both Houses of Congress for its review. D.C. Law 18- 260 became effective on December 3, 2010.

Miscellaneous Notes

Section 509 of D.C. Law 13-305 requires that section 502(w) of D.C. Law 13-305, amending this section,

shall apply for tax years beginning after September 30, 2001. Section 2 of D.C. Law 14-282 requires that section 502(w) of D.C. Law 13-305, amending this section, shall apply for tax years beginning after September 30, 2003.

Section 3 of D.C. Law 18-260 provides:

"Sec. 3. Applicability.

"This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan."

The Budget Director of the Council of the District of Columbia has determined, as of February 15, 2012, that the fiscal effect of Law 18-260 has not been included in an approved budget and financial plan. Therefore, the provisions of this section, enacted by Law 18-260, are not in effect.

§ 47-1005.02. NONPROFIT AFFORDABLE HOUSING DEVELOPER TAX RELIEF.

(a)(1) Property providing housing to households with 30% area median income or very low-income, as defined by the U.S. Department of Housing and Urban Development for households in the District of Columbia, ("affordable housing") that is owned by an organization that is not organized or operated for private gain, or that is owned by an entity controlled, directly or indirectly, by such an organization, shall be exempt from the tax imposed by Chapter 8 of this title and from a payment in lieu of tax imposed under § 47-1002(20) during the time that the real property continues to be used for affordable housing and is under applicable use restrictions during a federal low-income housing tax credit compliance period, including any extended use period, or similar federal or local program compliance period governing income and use restrictions.

(2) The conveyance of a property to an owner for which a certification as to both the property and owner has been made pursuant to subsection (b)(1) of this section (and that has not been revoked under subsection (b)(2) of this section) shall be exempt from the tax imposed by Chapter 11 of Title 42, and the transfer of any of property by an owner for which a certification as to both the property and owner has been made pursuant to subsection (b)(1) of this section (and that has not been revoked under subsection (b)(2) of this section) shall be exempt from the tax imposed by Chapter 9 of Title 47. Unless waived by regulation, a copy of the certification shall accompany the deed at the time it is submitted for recordation in order to claim an exemption.

(b)(1) The Mayor shall certify to the Office of Tax and Revenue ("OTR") each owner and property eligible for an exemption. The certification shall identify:

- (A) The property to which the certification applies by square and lot, or parcel or reservation number;
- (B) The full legal name of the owner, including taxpayer identification number, that is eligible;
- (C) The tax or taxes to which the certification applies;
- (D) The portion of the property that is eligible;
- (E) The effective date of the exemption, which shall be the date on which the organization acquired the parcel, or October 1, 2012, whichever is later; and
- (F) Any other information OTR shall require to administer the exemption.

(2) The Mayor shall notify OTR if any owner or property certified as eligible under paragraph (1) of this subsection becomes ineligible for the exemptions under subsection (a) of this section. The notification shall identify:

- (A) The property to which the notice applies by square and lot or parcel or reservation number;
- (B) The full legal name of the owner, including taxpayer identification number;
- (C) The tax or taxes to which the notice applies;
- (D) The portion of the property ineligible;
- (E) The date on which the taxpayer or property became ineligible; and
- (F) Any other information OTR shall require to administer the termination of the exemption.

(3) OTR shall administer the exemption provided under this section in the same manner as the exemptions provided under § 47-1002, and properties exempted under subsection (a) of this section shall be subject to §§ 47-1005, 47-1007, and 47-1009, except that an owner shall not be required to file an application with OTR to qualify for an exemption.

(c) The grant of a tax exemption as provided in this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to either the real property or its owner.

(d) This section shall apply for real property tax years beginning after September 30, 2012.

(Sept. 20, 2012, D.C. Law 19-168, § 7132(b), 59 DCR 8025.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 102 of Fiscal Year 2013 Budget Support Technical Clarification Emergency Amendment Act of 2012 (D.C. Act 19-482, October 10, 2012, 59 DCR 12478).

Legislative History of Laws

For history of Law 19-168, see notes under § 47-355.01.

Miscellaneous Notes

Short title: Section 7131 of D.C. Law 19-168 provided that subtitle M of title VII of the act may be cited as "Nonprofit Affordable Housing Developer Tax Relief Act of 2012".

§ 47-1006. USE OF PROPERTY BY AGENCIES OF THE UNITED STATES OR AMERICAN RED CROSS.

The use and occupancy of real property in the District of Columbia by any department, agency, or instrumentality of the United States of America, or by the American Red Cross, on a basis which does not result in the receipt of rent or income to the owner thereof within the meaning of § 47-1005, shall not operate to terminate the tax-exempt status of such property if exempted from taxation prior to such use and occupancy; and, further, that any taxes, penalties, or interest which may be due by reason of such change in the use and occupancy of such property and unpaid on November 30, 1945, shall be abated; provided, that nothing contained in this section shall be construed as authorizing any refund of any taxes, penalties, or interest paid prior to November 30, 1945.

(Nov. 30, 1945, 59 Stat. 589, ch. 501; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1006.

1973 Ed., § 47-801b-1.

§ 47-1007. REAL PROPERTY TAX EXEMPTION.

(a) Every institution, organization, corporation, or association owning property exempt under the provisions of paragraphs (4) to (20) of § 47-1002 shall, before April 2 of each year, furnish the Mayor a report, under oath, showing the purposes for which its exempt property has been used during the preceding calendar year; provided however, that the requirement for a report shall be satisfied by submitting an application for exemption from tax, and an income and expense statement pursuant to § 47-1002(20). Upon written application by the institution, organization, corporation, or association filed before April 2 of any year, the Mayor may extend the time for filing said report for a reasonable period. A copy of such report shall be forwarded to the Congress by the Mayor.

(b) If such report is not filed within the time provided herein, or as extended by the Mayor, the property of the institution, organization, corporation, or association affected shall immediately be assessed and taxed until the required report is filed; provided, that the Mayor may abate the tax for reasonable cause.

(c) If the report is not filed within the time provided in subsection (a) of this section, or as extended by the Mayor, a penalty in the amount of \$250 shall be assessed. The penalty shall constitute a delinquent tax on the real property when not paid within 30 days after the date of levy. The Mayor may abate the penalty for reasonable cause.

(Dec. 24, 1942, 56 Stat. 1091, ch. 826, § 3; Oct. 4, 1978, D.C. Law 2-116, § 2, 25 DCR 1735; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 502(x), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(v), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1007.

1973 Ed., § 47-801c.

Effect of Amendments

D.C. Law 13-305, in subsec. (a), substituted "before April 1 of each year" for "on or before March 1, 1943, on

or before March 1st of each succeeding year" in the first sentence, and substituted "April 1 of each year" for "March 1st of any year" in the second sentence; in subsec. (b), substituted "provided that the Mayor may abate the tax for any reasonable cause" for "provided, however, that such tax shall be for a minimum period of 30 days"; and added subsec. (c).

D.C. Law 14-282, in subsec. (a), substituted "April 2" for "April 1".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(b) of Real Property Equitable Tax Relief Temporary Act of 2000 (D.C. Law 13-196, October 21, 2000, law notification 47 DCR 8986).

For temporary (225 day) amendment of section, see § 2(v) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

For temporary (225 day) amendment of section, see § 12(x) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(x) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Section 4 of D.C. Law 16-7 amended § 3(a) of D.C. Law 10-189, set out as a Miscellaneous Note below, by substituting "as an arena" for "as a downtown sports arena".

Section 6(b) of D.C. Law 16-7 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90-day) amendment of section, see § 2(b) of the Real Property Equitable Tax Relief Emergency Act of 2000 (D.C. Act 13-380, July 24, 2000, 47 DCR 6691).

For temporary (90 day) amendment of section, see § 2(v) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see § 12(x) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 12(x) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(x) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For legislative history of D.C. Law 2-116, see Historical and Statutory Notes following § 47-1002.

For Law 13-305, see notes under § 47-901.

For Law 14-282, see notes following § 47-902.

Miscellaneous Notes

Real property tax exemption for downtown sports arena: Section 3 of D.C. Law 10-189, the Arena Tax Amendment Act of 1994, as amended by D.C. Law 16-191, § 30, provides:

"(a) Notwithstanding any other law, that portion of the real property, described as lot 0047 in square 0455, in preparation for occupation and use, under construction for occupation or use, or occupied and used as a multi-purpose arena and related amenities shall be exempt from real property taxation, possessory interest taxation and business improvement district taxation.

"(b) The exemption provided by this section shall apply so long as the Land Disposition Agreement--Ground Lease, by and between The District of Columbia Redevelopment Land Agency, The District of Columbia, and DC Arena, LP, dated as of December 29, 1995 and recorded with the Recorder of Deeds on January 5, 1996 as instrument number 9600001285, remains in effect.

(b) This section shall apply as of September 28, 1994."

Jewish War Veterans, U.S.A. National Memorial, Incorporated: Public Law 98-486 provided that certain property of the Jewish War Veterans, U.S.A. National Memorial, Incorporated, is exempt from taxation by the District of Columbia.

§ 47-1008. ABATEMENT OR REFUND OF TAX ASSESSED AGAINST EXEMPT PROPERTY.

The Commissioner of the District of Columbia, upon written application by the owner of real property, filed within 90 days from December 24, 1942, is authorized to abate any tax assessed against any real property exempted by §§ 47-1002, 47-1005, and 47-1007 to 47-1010 where such tax was assessed after

January 1, 1941, or to refund any such tax within the limitations of appropriations therefor.

(Dec. 24, 1942, 56 Stat. 1091, ch. 826, § 4; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1008.

1973 Ed., § 47-801d.

Miscellaneous Notes

Property taxes for United House of Prayer for All People forgiven: Section 2 of D.C. Law 6-147 provided that all taxes, penalties, fees, or other charges assessed against the United House of Prayer for All People on the real property located at 1100 through 1118 McCollough Court, N.W., Washington, D.C., in Square 449, Lot 59, also known as the McCollough Paradise Gardens, for the period of July 1, 1983 to June 30, 1985, be forgiven and any payments already made be refunded.

§ 47-1009. APPEALS FROM ASSESSMENTS.

(a)(1) Within 6 months after the date on which the Mayor mails written denial of an exemption under §§ 47-1002, 47-1005, and 47-1007 to 47-1010, any institution, organization, corporation, or association aggrieved by any assessment, classification, equalization, or valuation of real property deemed to be exempt from taxation under the provisions of §§ 47-1002, 47-1005, and 47-1007 to 47-1010 may appeal to the Superior Court of the District of Columbia in the same manner and to the same extent as is provided in §§ 47-3303 and 47-3304. Payment of the tax bill shall not be a prerequisite for the appeal.

(2) Approval of the assessment rolls described in § 47-825(g), shall not preclude the Mayor from making decisions on applications for exemptions filed before July 1st and pending before the Mayor at the time the assessment roll is approved, and all decisions in regard to the application shall be appealable as provided in paragraph (1) of this subsection.

(b)(1) Applications for exemption from the real property tax must be received on or before September 30 to obtain the exemption for the full tax year. If approved, the exemption will become effective as of October 1 of the tax year for which the exemption is granted.

(2) Effective October 1, 1994, and for each tax year thereafter:

(A) Any real property eligible for exemption from real property tax under § 47-1002 shall be exempt from real property tax as of the first month following the date on which a properly completed application has been filed. Real property tax shall be prorated on a monthly basis. The Mayor may prorate the real property tax to the date the property is eligible for an exemption from real property tax. Real property is eligible for an exemption from real property tax if it meets the requirements set forth in § 47-1002 and a properly completed application is filed with the Mayor.

(B) When real property exempt from real property tax, as provided for in this section, becomes ineligible for the exemption, the owner of the real property shall notify the Mayor (in a manner and at a time as the Mayor may prescribe by regulation) of the real property's ineligibility. The Mayor shall terminate the exemption effective as of the first full month following the date the property became ineligible for the exemption.

(Dec. 24, 1942, 56 Stat. 1091, ch. 826, § 5; July 29, 1970, 84 Stat. 573, Pub. L. 91-358, title I, § 156(c); Mar. 13, 1985, D.C. Law 5-130, § 2, 31 DCR 5199; Sept. 30, 1993, D.C. Law 10-25, § 107, 40 DCR 5489; June 14, 1994, D.C. Law 10-127, § 6, 41 DCR 2050; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1009.

1973 Ed., § 47-801e.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 107 of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

Section 4 of D.C. Law 16-7 amended § 3(a) of D.C. Law 10-189, set out as a Miscellaneous Note below, by substituting "as an arena" for "as a downtown sports arena".

Section 6(b) of D.C. Law 16-7 provides that the act shall expire after 225 days of its having taken effect.

Legislative History of Laws

Law 5-130, the "Real Property Tax Appellate Provisions Amendment Act of 1984," was introduced in Council

and assigned Bill No. 5-303, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 10, 1984 and September 12, 1984, respectively. Signed by the Mayor on October 1, 1984, it was assigned Act No. 5-183 and transmitted to both Houses of Congress for its review.

Law 10-25, the "Omnibus Budget Support Act of 1993," was introduced in Council and assigned Bill No. 10-165, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 1, 1993, and June 29, 1993, respectively. Signed by the Mayor on July 16, 1993, it was assigned Act No. 10-57 and transmitted to both Houses of Congress for its review. D.C. Law 10-25 became effective on September 30, 1993.

Law 10-127, the "Real Property Statutory and Filing Deadlines Conformity Amendment Act of 1994," was introduced in Council and assigned Bill No. 10-450, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on February 1, 1994, and March 22, 1994, respectively. Signed by the Mayor on April 13, 1994, it was assigned Act No. 10-221 and transmitted to both Houses of Congress for its review. D.C. Law 10-127 became effective on June 14, 1994.

Miscellaneous Notes

Real property tax exemption for downtown sports arena: Section 3 of D.C. Law 10-189, the Arena Tax Amendment Act of 1994, as amended by D.C. Law 16-191, § 30, provides:

"(a) Notwithstanding any other law, that portion of the real property, described as lot 0047 in square 0455, in preparation for occupation and use, under construction for occupation or use, or occupied and used as a multi-purpose arena and related amenities shall be exempt from real property taxation, possessory interest taxation and business improvement district taxation.

"(b) The exemption provided by this section shall apply so long as the Land Disposition Agreement--Ground Lease, by and between The District of Columbia Redevelopment Land Agency, The District of Columbia, and DC Arena, LP, dated as of December 29, 1995 and recorded with the Recorder of Deeds on January 5, 1996 as instrument number 9600001285, remains in effect.

(b) This section shall apply as of September 28, 1994."

Jewish War Veterans, U.S.A. National Memorial, Incorporated: Public Law 98-486 provided that certain property of the Jewish War Veterans, U.S.A. National Memorial, Incorporated, is exempt from taxation by the District of Columbia.

§ 47-1010. RULES AND REGULATIONS.

The Mayor may promulgate regulations to carry out the purpose of this chapter and amend or repeal any existing regulations promulgated to carry out the purpose of this chapter.

(Dec. 24, 1942, 56 Stat. 1091, ch. 826, § 6; Sept. 29, 1943, 57 Stat. 568, ch. 248; Oct. 4, 1978, D.C. Law 2-116, § 2, 25 DCR 1735; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 502(y), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1010.

1973 Ed., § 47-801f.

Effect of Amendments

D.C. Law 13-305 rewrote the section which had read:

"The Mayor is authorized to make and promulgate such rules and regulations as he may deem necessary to carry out the intent and purposes of §§ 47-1002, 47-1005, and 47-1007 to 47-1010; provided, that such rules and regulations shall include provision for mailing annually, on or before February 1st of each year, to each of the institutions, organizations, corporations, or associations required by § 47-1007 to file annual reports, notice of its contingent tax liability under §§ 47-1002, 47-1005, and 47-1007 to 47-1010, together with a copy of any standard form for such reports which shall have been prescribed by the Mayor of the District of Columbia under authority of this section."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(w) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

For temporary (225 day) amendment of section, see § 12(y) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(y) of Tax Clarity and Related Amendments

Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(w) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see § 12(y) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 12(y) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(y) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For legislative history of D.C. Law 2-116, see Historical and Statutory Notes following § 47-1002.

For Law 13-305, see notes under § 47-901.

Delegation of Authority

Delegation of authority under Act to Define Real Property Exempt from Taxation in the District of Columbia, see Mayor's Order 84-227, December 12, 1984.

§ 47-1010.01. REAL PROPERTY TAX EXEMPTION.

(a) That portion of real property designated as Lots 37, 40, 824-825, 829-832, 859, 880-882, 887, 890, and 892 in Square 677 in the District of Columbia that is used to secure a rent or income from a tenant that is exempt from federal income taxation under § 501(a) of the Internal Revenue Code of 1986 as an organization described in § 501(c)(3), (c)(4), (c)(5), or (c)(6) of the Internal Revenue Code of 1986, and that occupies space in the improvements, shall be afforded real property tax relief.

(b) That portion of real property designated as Lots 45, 49, 51, 834-842, 869- 871, 883, 888-889, 891, 893, and 895-896 in Square 677 in the District of Columbia that is used to secure a rent or income from a tenant that is exempt from federal income taxation under § 501(a) of the Internal Revenue Code of 1986 as an organization described in § 501(c)(3), (c)(4), (c)(5), or (c)(6) of the Internal Revenue Code of 1986, and that occupies space in the improvements, shall be afforded real property tax relief.

(c) Subject to the provisions of subsection (d) of this section, the real property tax relief granted by subsections (a) and (b) of this section shall apply only during the time that:

(1) The real property is owned by the Center for Public Administration and Service, Inc., or its successors or assigns; and

(2) The improvements to be constructed on either the land described in subsection (a) of this section or the land described in subsection (b) of this section are used as the headquarters of the Metropolitan Washington Council of Governments, the International City Management Association, and the International City Management Association Retirement Corporation.

(d) The real property tax relief granted by subsections (a) and (b) of this section shall consist of:

(1) An exemption from real property taxation from the date of acquisition of the land by the Center for Public Administration and Service, Inc., or its successors or assigns, until the completion of the fifth real property tax year beginning after the date of issuance of the final certificate of occupancy for the improvements to be constructed on the land; and

(2) A 50% reduction in the real property tax from the completion of the fifth real property tax year beginning after the date of issuance of the final certificate of occupancy for the improvements to be constructed on the land until the completion of the tenth real property tax year beginning after the date of issuance of the final certificate of occupancy.

(e) The provisions of §§ 47-1005, 47-1007, and 47-1009 shall apply with respect to the real property tax relief granted by this section.

(f) The Mayor shall, pursuant to subchapter I of Chapter 5 of Title 2, issue rules to implement the provisions of this section.

(Dec. 24, 1942, ch. 826, § 8, as added May 24, 1988, D.C. Law 7-125, § 2, 35 DCR 2878; July 26, 1989, D.C. Law 8-17, § 11, 36 DCR 4160; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1010.1.

Law 7-125, the "Center for Public Administration and Service, Inc., Real Property Tax Exemption Act of 1988," was introduced in Council and assigned Bill No. 7-279, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first, amended first and second readings on March 1, 1988, March 15, 1988 and March 29, 1988, respectively. Signed by the Mayor on April 7, 1988, it was assigned Act No. 7-172 and transmitted to both Houses of Congress for its review.

Law 8-17, the "Revenue Amendment Act of 1989," was introduced in Council and assigned Bill No. 8-224, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 2, 1989 and May 16, 1989, respectively. Signed by the Mayor on May 26, 1989, it was assigned Act No. 8-34 and transmitted to both Houses of Congress for its review.

References in Text

Section 501 of the Internal Revenue Code of 1986, referred to in (a) and (b), is codified as 26 U.S.C. § 501.

§ 47-1011. PROPERTY OF UNITED STATES, DISTRICT OF COLUMBIA, AND FOREIGN LEGATIONS EXEMPT FROM ASSESSMENTS FOR IMPROVEMENTS.

No property except that of the United States or the District of Columbia and property owned by foreign governments for legation purposes shall be exempt from assessments for improvements.

(Mar. 3, 1903, 32 Stat. 961, ch. 992; enacted, Apr. 9, 1997, D.C. Law 11- 254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1011.

1973 Ed., § 47-803.

§ 47-1012. LOUISE HOME.

The buildings and grounds of the Louise Home, and all property held by the trustees thereof for the purposes of the trust contained in a certain deed from William W. Corcoran dated November 21, 1869, and recorded in liber 630 at folio 458 of the land records of the District of Columbia, on the square no. 166 shall be free from all taxes and assessment by the municipal authorities, or by the United States, so long as the same shall be held and used for the purposes of the said trust.

(Mar. 3, 1875, 18 Stat. 508, ch. 168, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1012.

1973 Ed., § 47-805.

§ 47-1013. SHERIDAN TAPESTRIES.

No personal taxes shall be levied against certain tapestries, which were presented to the late Lieutenant-General Philip H. Sheridan for gallant and meritorious services, and which were on exhibition in the National Museum on April 27, 1904, so long as they are exhibited in said Museum.

(Apr. 27, 1904, 33 Stat. 364, ch. 1628; enacted, Apr. 9, 1997, D.C. Law 11- 254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1013.

1973 Ed., § 47-806.

§ 47-1014. CHESAPEAKE AND OHIO CANAL.

For and in consideration of the expenses the said stockholders will be at, not only in cutting the Chesapeake and Ohio Canal, erecting locks and dams, providing aqueducts, feeders, and other works,

and in improving and keeping the same in repair, the said Canal and all other works aforesaid, or required to improve the navigation thereof, at any time hereafter, with all their profits, subject to the limitations herein provided, and to none other, shall be, and the same are hereby, vested in the said stockholders, their heirs and assigns, forever, as tenants in common, in proportion to their respective shares, and be forever exempt from the payment of any tax, imposition, or assessment whatsoever.

(General Assembly of Virginia, Jan. 27, 1824; 4 Stat. 796, Appendix I, § 9; Mar. 3, 1825, 4 Stat. 101, ch. 52; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1014.

1973 Ed., § 47-807.

§ 47-1015. OAK HILL CEMETERY COMPANY.

The property owned by The Oak Hill Cemetery Company shall be forever inalienable by the said corporation, and shall be exempted from all public assessments and taxes so long as the same shall remain dedicated to the purposes of a cemetery.

(Mar. 3, 1849, 9 Stat. 775, ch. 128, § 10; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1015.

1973 Ed., § 47-808.

§ 47-1016. CORCORAN GALLERY OF ART--REAL PROPERTY AND WORKS OF ART.

The buildings described in a certain deed from William W. Corcoran to the trustees of the Corcoran Gallery of Art, dated May 10, 1869, and recorded May 18, 1869, in liber D, no. 8, folio 294 et seq., one of the land records of Washington County, District of Columbia, and the grounds connected therewith, together with all of the works of art that may be contained therein, shall be free from all taxes and assessments by the municipal authorities, or by the United States, so long as the same shall be held and used for the purposes set forth in said deed.

(May 24, 1870, 16 Stat. 139, ch. 111, § 4; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1016.

1973 Ed., § 47-809.

§ 47-1017. CORCORAN GALLERY OF ART--ENDOWMENT FUND.

All property held as endowment fund by the trustees of the Corcoran Gallery of Art, in the City of Washington, District of Columbia, for the purpose of revenue to support said institution, shall be, and the same is hereby, declared exempt from all taxation and assessments by the municipal authorities or by the United States so long as the same shall be so held.

(Jan. 26, 1887, 24 Stat. 364, ch. 43; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1017.

1973 Ed., § 47-810.

§ 47-1018. HOWARD UNIVERSITY.

The property, real and personal, of the Howard University shall be exempt from taxation so long as such

property shall be used only for the purposes set forth in the charter of said institution; provided, that nothing in this section shall exempt any real estate of said University from assessment and liability for special improvements authorized by law; provided also, that this section shall not include any real estate sold or contracted to be sold by said University to any other person than the United States, the title to which may be still in the said University.

(June 16, 1882, 22 Stat. 105, ch. 222, § 3; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1018.

1973 Ed., § 47-811.

§ 47-1019. LUTHER STATUE ASSOCIATION.

The lands acquired and held by the Luther Statue Association, and the statue erected thereon, and all the improvements and appurtenances thereto, shall be entirely exempt from taxation, and shall not be chargeable or assessed for any purpose whatever; provided, that this section may be modified, repealed or amended, whenever Congress may see fit to do so.

(Mar. 3, 1885, 23 Stat. 350, ch. 334, § 4; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1019.

1973 Ed., § 47-812.

§ 47-1020. SAINT MARK'S PROTESTANT EPISCOPAL CHURCH.

A certain piece of land situated in the City of Washington, District of Columbia, known as lots 9 and 11, in square 788 of the plan of that City, and occupied by the church known as Saint Mark's Protestant Episcopal Church, and all the buildings, grounds, and property appurtenant thereto and used in connection therewith in the District of Columbia, shall be exempt from any and all taxes or assessments, national, municipal, or county.

(Feb. 23, 1887, 24 Stat. 411, ch. 214; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1020.

1973 Ed., § 47-813.

§ 47-1021. YOUNG WOMEN'S CHRISTIAN HOME.

The property, whether real or personal, owned by the trustees of Young Women's Christian Home and used exclusively for the charitable purposes of said organization shall be exempt from taxation.

(Feb. 23, 1887, 24 Stat. 413, ch. 217, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1021.

1973 Ed., § 47-814.

§ 47-1022. YOUNG WOMEN'S CHRISTIAN ASSOCIATION--PROPERTY.

All property of the Young Women's Christian Association of the District of Columbia located in the District of Columbia and occupied and used by such Association for its legitimate purposes shall be exempt from all national and municipal taxation so long as such property is so occupied and used.

(June 16, 1938, 52 Stat. 709, ch. 461, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1022.

1973 Ed., § 47-815.

§ 47-1023. YOUNG WOMEN'S CHRISTIAN ASSOCIATION--ACCRUED LIABILITY.

The Young Women's Christian Association of the District of Columbia is hereby relieved from any accrued liability to the United States or the District of Columbia for taxes imposed upon any of the property of such Association located in the District of Columbia for any tax period during which such property was occupied and used by such Association for its legitimate purposes.

(June 16, 1938, 52 Stat. 709, ch. 461, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1023.

1973 Ed., § 47-816.

§ 47-1024. YOUNG MEN'S CHRISTIAN ASSOCIATION.

All property belonging to the Young Men's Christian Association of the District of Columbia, used and occupied by that Association, shall, so long as the same is so owned and occupied, be exempt from taxation, national and municipal; provided, that where ground of said Association is larger than is reasonably required for its use, or is not actually used for the legitimate purposes of said Association, or if said ground or buildings shall be used for private gain, such portion of said ground or buildings as shall not actually be used for the purposes of said Association, or from which it derives a rent or income, such portion of the same, or a sum equal in value to such portion, shall be taxed against such Association.

(Aug. 6, 1894, 28 Stat. 999, ch. 230; enacted, Apr. 9, 1997, D.C. Law 11- 254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1024.

1973 Ed., § 47-817.

§ 47-1025. CEDAR HILL.

When the Frederick Douglass Memorial and Historical Association shall have acquired title in fee simple to the whole or a part, as the case may be, of the property known as Cedar Hill, in the Village of Anacostia, in the District of Columbia, and formerly occupied as the homestead of the late Frederick Douglass, said land and premises shall be, and hereby are declared to be, exempt from all taxes and assessments for taxation so long as the same shall be used for the purposes of this incorporation. Congress reserves the right to amend or repeal this section.

(June 6, 1900, 31 Stat. 663, ch. 806, §§ 7, 8; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1025.

1973 Ed., § 47-818.

§ 47-1026. EDES HOME.

The property held by the Edes Home actually and exclusively used and occupied for a home for aged and indigent widows shall while and as long as so actually and exclusively used and occupied, be free from any tax, burden, or assessment, laid or to be laid by the United States or under any authority emanating therefrom. This section shall be and remain at all times subject to repeal, alteration, or amendment by the Congress of the United States.

(May 1, 1906, 34 Stat. 162, 163, ch. 2075, §§ 2, 6; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1026.

1973 Ed., § 47-819.

§ 47-1027. GENERAL EDUCATION BOARD.

(a) All real property of the General Education Board within the District of Columbia which shall be used by the corporation for the educational or other purposes of the corporation as aforesaid, other than the purpose of producing income, and all personal property and funds of the corporation held, used, or invested for educational purposes as aforesaid, or to produce income to be used for such purposes, shall be exempt from taxation; provided, however, that this exemption shall not apply to any property of the corporation which shall not be used for, or the income of which shall not be applied to, the educational purposes of the corporation; and provided further, that the corporation shall annually file with the Secretary of the Interior of the United States a report in writing, stating in detail the property, real and personal, held by the corporation, and the expenditure or other use or disposition of the same or the income thereof during the preceding year.

(b) This section shall be subject to alteration, amendment, or repeal at the pleasure of the Congress of the United States.

(Jan. 12, 1903, 32 Stat. 769, ch. 91, §§ 6, 7; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1027.

1973 Ed., § 47-820.

§ 47-1028. DAUGHTERS OF AMERICAN REVOLUTION--LOTS 8, 9, AND 10, SQUARE 173.

The property situated in square no. 173 in the City of Washington, District of Columbia, described as lots 8, 9, and 10, inclusive, occupied by the Daughters of the American Revolution, is hereby exempt hereafter (May 21, 1924) from all taxes, so long as the same is so occupied and used, subject to the provisions of § 47-1002, providing for exemptions of church and school property, and acts amendatory thereof.

(May 21, 1924, 43 Stat. 135, ch. 163; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1028.

1973 Ed., § 47-821.

§ 47-1029. DAUGHTERS OF AMERICAN REVOLUTION--SQUARE 173.

That the property situated in square no. 173, in Washington City, District of Columbia, occupied on February 27, 1903, by the Daughters of the American Revolution is hereby exempt from all taxation so long as the same is so occupied and used, subject to the provisions of § 47-1002, providing for exemptions of church and school property, and acts amendatory thereof.

(Feb. 27, 1903, 32 Stat. 907, ch. 852; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1029.

1973 Ed., § 47-822.

§ 47-1030. DAUGHTERS OF AMERICAN REVOLUTION--SQUARE 173--LOTS

12, 13, 14, 15, AND 16.

The property situated in square 173 in the City of Washington, District of Columbia, described as lots 12, 13, 14, 15, and 16, inclusive, occupied by the Daughters of the American Revolution, is exempt from and after February 28, 1921, from all taxation so long as the same is so occupied and used, subject to the provisions of § 47-1002, providing for exemptions of church and school property, and acts amendatory thereof.

(Sept. 16, 1922, 42 Stat. 846, ch. 319; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1030.

1973 Ed., § 47-823.

§ 47-1031. DAUGHTERS OF AMERICAN REVOLUTION--SQUARE 173--LOTS 23, 24, 25, 26, 27, AND 28.

The property situated in square 173 in the City of Washington, District of Columbia, described as lots 23, 24, 25, 26, 27, and 28, inclusive, occupied by the Daughters of the American Revolution, is hereby exempt from all taxation so long as the same is so occupied and used, subject to the provisions of § 47-1002, providing for exemptions of church and school property, and acts amendatory thereof.

(Aug. 15, 1916, 39 Stat. 514, ch. 342; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1031.

1973 Ed., § 47-824.

§ 47-1032. DAUGHTERS OF AMERICAN REVOLUTION--SQUARE 173--LOTS 4, 5, 6, 7, AND 11.

The property situated in square 173 in the City of Washington, District of Columbia, described as lots 4, 5, 6, 7, and 11, inclusive, occupied by the Daughters of the American Revolution, is hereby exempt from and after February 23, 1916, from all taxation so long as the same is so occupied and used, subject to the provisions of § 47-1002, providing for exemptions of church and school property, and acts amendatory thereof.

(Mar. 3, 1917, 39 Stat. 1009, ch. 160; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1032.

1973 Ed., § 47-825.

§ 47-1033. NATIONAL SOCIETY UNITED STATES DAUGHTERS OF 1812; LOT 811, SQUARE 210.

The property situated in square no. 210 in the City of Washington, District of Columbia, described as lot 811, occupied and used by the National Society United States Daughters of 1812, is hereby exempt from all taxation so long as the same is so occupied and used, subject to the provisions of § 47-1002, providing for exemptions of church and school property.

(June 4, 1934, 48 Stat. 836, ch. 376; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1033.

1973 Ed., § 47-826.

§ 47-1034. NATIONAL SOCIETY OF THE SONS OF THE AMERICAN REVOLUTION.

All property, real and personal, belonging to or held by the National Society of the Sons of the American Revolution in the District of Columbia, used, and occupied by that Society for its purposes, so long as the same is so owned, used, and occupied, is exempt from taxation, national and municipal.

(June 16, 1934, 48 Stat. 972, ch. 547; Oct. 25, 1949, 63 Stat. 888, ch. 709, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1034.

1973 Ed., § 47-827.

§ 47-1035. THE AMERICAN LEGION; LOT 32 AND 33 IN SQUARE 185 AND LOT 01 IN SQUARE 763.

The property situated in square 185 in the City of Washington, District of Columbia, described as lots 32 and 33, owned, occupied, and used by the American Legion, and the property situated in square 763 in the District of Columbia, described as lot 01, owned, occupied, and used by the Kenneth H. Nash Post # 8 American Legion, are hereby exempt from all taxation so long as these same properties continue to be so owned and occupied, and not used for commercial purposes, subject to the provisions of § 47-1002, providing for exemptions of church and school properties.

(June 13, 1934, 48 Stat. 953, ch. 493; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 16, 1998, D.C. Law 12-168, § 2, 45 DCR 5185.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1035.

1973 Ed., § 47-828.

Emergency Act Amendments

For temporary amendment of section, see § 2 of the Kenneth H. Nash Post #8 American Legion Real Property Tax Exemption Relief Emergency Act of 1996 (D.C. Act 11-477, January 9, 1997, 44 DCR 622).

Legislative History of Laws

Law 12-168, the "Kenneth H. Nash Post # 8 American Legion Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998," was introduced in Council and assigned Bill No. 12-412, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on July 8, 1998, it was assigned Act No. 12-411 and transmitted to both Houses of Congress for its review. D.C. Law 12-168 became effective on October 16, 1998.

§ 47-1036. NATIONAL EDUCATION ASSOCIATION.

All real property of the National Education Association of the United States within the District of Columbia, which shall be used by the corporation for the educational or other purposes of the corporation, other than the purpose of producing income, and all personal property and funds of the corporation, held, used, or invested for educational purposes aforesaid, or to produce income to be used for such purposes, shall be exempt from taxation; provided, however, that this exemption shall not apply to any property of the corporation which shall not be used for or the income of which shall not be applied to the educational purposes of the corporation. Congress may from time to time alter, repeal, or modify this section, but no contract or individual rights made or acquired shall thereby be divested or impaired.

(June 30, 1906, 34 Stat. 805, 808, ch. 3929, §§ 4, 11; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1036.

1973 Ed., § 47-829.

Taxation of real property by the District of Columbia: For provisions regarding taxation by the District of Columbia of real property of the National Education Association located in the District of Columbia, see § 158 of Pub. L. 105-100, 111 Stat. 2188, the District of Columbia Appropriations Act, 1998, codified as § 47-1036.01.

§ 47-1036.01. NATIONAL EDUCATION ASSOCIATION--REAL PROPERTY SUBJECT TO DISTRICT TAXATION.

Notwithstanding any provision of any federally granted charter or any other provision of law, the real property of the National Education Association located in the District of Columbia shall be subject to taxation by the District of Columbia in the same manner as any similar organization.

(Nov. 19, 1997, 111 Stat. 2188, Pub. L. 105-100, § 158.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1036.1.

§ 47-1037. SOCIETY OF THE CINCINNATI; PART OF LOT 5, LOTS 42, 43, 49, AND 837 IN SQUARE 67.

(a) The property situated in square no. 67 in the City of Washington, District of Columbia, described as lot no. 42, as per plat recorded in the Office of the Surveyor for the District of Columbia, in liber 27 at folio 135; lot no. 43, as per plat recorded in said Surveyor's office in liber 28 at folio 25; lot no. 49 as per plat recorded in said Surveyor's office in liber 40 at folio 15; and part of original lot no. 5 described as follows: beginning for the same at the northeast corner of said lot and running thence west along the south line of a public alley 30 feet wide 47 and seventeen one-hundredths feet to the east line of another public alley, 30 feet wide; thence south along the east line of said alley 74 feet; thence east 47 and seventeen one-hundredths feet to the west line of a public alley 15 feet wide; thence north along the west line of said alley 74 feet to the place of beginning; occupied by the Society of the Cincinnati, a corporation of the District of Columbia, with all the buildings and improvements thereon, and the contents thereof are hereby exempt from all taxes so long as the same is so occupied and used, subject to the provisions of § 47-1002, providing for the exemption of church and school property, subject to the proviso that said Society shall maintain therein a national museum for the custody and preservation of historical documents, relics, and archives, especially those pertaining to the American Revolution, which museum shall be accessible to the public at such reasonable hours and under such regulations as may, from time to time, be prescribed by said Society; and subject to the further proviso that if any part of said property is sold, then the exemption as to said part and said part only shall determine and if any part of said property is leased then the exemption shall cease for so long and so long only as said part is so leased. This exemption to become effective on February 24, 1938.

(b) The real property known for assessment and taxation purposes as lot 837 in square 67 shall be exempt from real property tax so long as the property is owned by the Society of the Cincinnati, the property is used for the purposes of the Society of the Cincinnati, and the Society of the Cincinnati continues to meet the requirements set forth in section 2 of the Closing of a Public Alley in Square 67, S.O. 88-309, Act of 1990, effective March 6, 1991 (D.C. Law 8-215; 38 DCR 144).

(Feb. 24, 1938, 52 Stat. 81, ch. 35; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 16, 1998, D.C. Law 12-170, § 2(b), 45 DCR 5191.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1037.

1973 Ed., § 47-830.

Legislative History of Laws

Law 12-170, the "Society of the Cincinnati Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998," was introduced in Council and assigned Bill No. 12-545, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on July 8, 1998, it was assigned Act No. 12-413 and transmitted to both Houses of Congress for its review. D.C. Law 12-170 became effective on October 16, 1998.

§ 47-1038. AMERICAN VETERANS OF WORLD WAR II; LOT 805, SQUARE 160.

The property situated in square 160 in the City of Washington, District of Columbia, described as lot 805, owned, occupied, and used by the AMVETS, American Veterans of World War II, is hereby exempt from all taxation so long as the same is so owned and occupied, and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(June 28, 1952, 66 Stat. 285, ch. 484, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1038.

1973 Ed., § 47-831.

§ 47-1039. VETERANS OF FOREIGN WARS; LOTS 38, 20, 19, AND 841, SQUARE 757 AND LOT 0001 IN SQUARE 2709.

(a) The property situated in square 757 in the City of Washington, District of Columbia, described as lots 38, 20, 19, and 841 owned by the Veterans of Foreign Wars of the United States, is hereby exempt with respect to taxable years beginning on and after July 1, 1959, from all taxation so long as the same is owned and occupied by the Veterans of Foreign Wars of the United States and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(b) The property situated in square 2709 in the District of Columbia, described as lot 0001, owned, occupied, and used by the Bethea-Welch Post 7284, Veterans of Foreign Wars, is hereby exempt from all taxation so long as this property continues to be so owned and occupied, and not used for commercial purposes, subject to the provisions of § 47-1002, providing for exemptions of church and school property.

(July 19, 1954, 68 Stat. 493, ch. 543, § 1; Sept. 21, 1959, 73 Stat. 599, Pub. L. 86-333, § 1; Apr. 22, 1960, 74 Stat. 68, Pub. L. 86-430, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 16, 1998, D.C. Law 12-169, § 102(b), 45 DCR 5187.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1039.

1973 Ed., § 47-832.

Legislative History of Laws

Law 12-169, the "Bethea-Welch Post 7284, Veterans of Foreign Wars Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998, and Tax Increment Financing Authorization and National Capital Revitalization Corporation Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-531, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on July 8, 1998, it was assigned Act No. 12-412 and transmitted to both Houses of Congress for its review. D.C. Law 12-169 became effective on October 16, 1998.

Miscellaneous Notes

Bethea-Welch Post 7284 Tax Provisions: Section 101 of D.C. Law 12-169 provided that title I of the act, which amended this section, may be cited as the "Bethea-Welch Post 7284, Veterans of Foreign Wars Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998."

§ 47-1040. NATIONAL WOMAN'S PARTY; LOTS 863, 864, AND 885, SQUARE 725.

Certain property in the District of Columbia, known in the 1600's and 1700's as Cerne Abbey Manor; later the property of members of the distinguished Carroll and Sewall families, still later the office and residence of Albert Gallatin, Secretary of the Treasury, 1801-1813, who here directed the financing of the Louisiana Purchase; since 1929 the headquarters of the National Woman's Party and known as the Alva Belmont House, described as lots nos. 863, 864, and 885 in square no. 725, together with improvements thereon and outbuildings, and the furniture, furnishings, and other personal property therein, owned by the National Woman's Party, Inc., a nonprofit corporation organized and existing under the laws of the District of Columbia; shall be exempt from taxation, in recognition of the patriotic efforts made by the National Woman's Party, Inc., to preserve this historic monument, so long as the same property is owned by said

National Woman's Party, Inc., and is not used for commercial purposes or for the purpose of securing a rent or income, subject to the proviso that said corporation shall maintain the said property as historical buildings which shall be preserved for their architectural, historical, and educational significance, which buildings shall be accessible to members of the general public without charge or payment of a fee of any kind at such reasonable hours and under such regulations as may from time to time be prescribed by said corporation, subject to the provisions of §§ 47-1005, 47-1007, and 47- 1009.

(Sept. 6, 1960, 74 Stat. 791, Pub. L. 86-706, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1040.

1973 Ed., § 47-833.

§ 47-1041. AMERICAN ASSOCIATION OF UNIVERSITY WOMEN; LOT 84, SQUARE 197.

The real estate described for assessment and taxation purposes as lot 84 in square 197, in the City of Washington, District of Columbia, owned by the American Association of University Women, Educational Foundation, Incorporated, a District of Columbia corporation, is hereby exempt from all taxation so long as the same is owned, occupied, and used by the American Association of University Women, Educational Foundation, Incorporated, for its educational and other corporate purposes, or is jointly occupied with the American Association of University Women, a Massachusetts corporation organized not for profit, for its educational and other corporate purposes, and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47- 1009.

(Sept. 6, 1960, 74 Stat. 807, Pub. L. 86-709, § 1; May 1, 1990, D.C. Law 8-110, § 2, 37 DCR 1629; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1041.

1973 Ed., § 47-834.

Legislative History of Laws

Law 8-110, the "American Association of University Women Educational Foundation Real Property Tax Exemption Amendment Act of 1990," was introduced in Council and assigned Bill No. 8-440. The Bill was adopted on first and second readings on January 30, 1990, and February 13, 1990, respectively. Signed by the Mayor on February 28, 1990, it was assigned Act No. 8-164 and transmitted to both Houses of Congress for its review. D.C. Law 8-110 became effective on May 1, 1990.

§ 47-1042. NATIONAL GUARD ASSOCIATION; LOT 60, SQUARE 625.

The property situated in square 625 in the City of Washington, District of Columbia, described as lot 60, together with the improvements thereon, shall be exempt from all taxation so long as the property is owned by and titled in the name of the National Guard Association of the United States, a District of Columbia nonprofit corporation, is occupied by the Association, is used solely for purposes of the Association, and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009. The transfer of the property to the National Guard Association of the United States shall be exempt from all transfer and recordation taxes of the District of Columbia.

(Sept. 8, 1960, 74 Stat. 856, Pub. L. 86-727; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 5, 2005, D.C. Law 15-276, § 2, 52 DCR 831.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1042.

1973 Ed., § 47-835.

Effect of Amendments

D.C. Law 15-276 rewrote the section which had read:

"The property situated in square 625 in the City of Washington, District of Columbia, described as lot 60,

together with the improvements thereon, owned by the President, Vice-President, Secretary, and Treasurer of the National Guard Association of the United States, as trustees and in trust for the use and benefit of the National Guard Association of the United States, a voluntary unincorporated association with principal headquarters in the District of Columbia, is hereby exempt from all taxation from and after July 1, 1961, so long as the same is owned by the President, Vice-President, Secretary, and Treasurer of the National Guard Association of the United States, as trustees and in trust for the use and benefit of the National Guard Association of the United States and occupied by the National Guard Association of the United States, is used solely for the purposes of said Association, and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2 of National Guard Association of the United States Real Property Tax Exemption Reconfirmation and Modification Temporary Act of 2001 (D.C. Law 15-40, November 26, 2003, law notification 50 DCR 10698).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2 of National Guard Association of the United States Real Property Tax Exemption Reconfirmation and Modification Emergency Act of 2003 (D.C. Act 15-115, July 29, 2003, 50 DCR 6592).

For temporary (90 day) amendment of section, see § 2 of National Guard Association of the United States Real Property Tax Exemption Reconfirmation and Modification Congressional Review Emergency Act of 2003 (D.C. Act 15-217, November 7, 2003, 50 DCR 10039).

Legislative History of Laws

Law 15-276, the "National Guard Association of the United States Real Property Tax Exemption Reconfirmation and Modification Act of 2004", was introduced in Council and assigned Bill No. 15-310, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on December 29, 2004, it was assigned Act No. 15-667 and transmitted to both Houses of Congress for its review. D.C. Law 15-276 became effective on April 5, 2005.

§ 47-1043. WOODROW WILSON HOUSE.

Certain property in the District of Columbia described as lots no. 36 and 37 in square no. 2,517, as recorded in the Office of the Surveyor of the District of Columbia in liber 64, at folio 69, together with the improvements thereon and the furnishings therein, being premises no. 2340 S Street Northwest, known as the Woodrow Wilson House, owned by the National Trust for Historic Preservation in the United States, a corporation chartered by Act of Congress approved October 26, 1949, be exempt from all taxation, so long as the same is used in carrying on the purposes and activities of the National Trust for Historic Preservation in the United States, and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009. Use of the premises by agencies of the United States of America or by any organization exempt from federal income taxation for museum purposes or conference accommodations shall not affect the exemption from taxation provided for herein.

(Aug. 21, 1964, 78 Stat. 581, Pub. L. 88-470, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1043.

1973 Ed., § 47-836.

§ 47-1044. AMERICAN INSTITUTE OF ARCHITECTS FOUNDATION.

(a) Subject to the provisions of subsection (b) of this section, the following property in the District of Columbia owned by the American Architectural Foundation, Incorporated, a nonprofit corporation organized and existing under the laws of the State of New York, shall be exempt from taxation by the District of Columbia:

(1) The real property (including the improvements thereon known as the Octagon House) which is described as lot 36 in square 170; and

(2) The furniture, furnishings, and other personal property located in any improvements on such real property.

(b)(1) The property described in subsection (a) of this section shall be exempt from taxation by the District

of Columbia so long as:

(A) That property is owned by the Foundation referred to in subsection (a) of this section and is used in carrying on its purposes and activities, except as provided in subparagraph (B)(ii) of this paragraph, and is not used for any commercial purposes; and

(B) The Octagon House is:

(i) Maintained by that Foundation as a historical building to be preserved for its architectural and historical significance; and

(ii) Accessible to the general public for payment of a reasonable fee at such reasonable hours and under such regulations as may, from time to time, be prescribed by that Foundation.

(2) The provisions of § 47-1005 shall apply with respect to the property made exempt from taxation by this section, and the Foundation shall make the reports required by § 47-1007 and shall have the appeal rights provided by § 47-1009.

(c) This section shall apply with respect to taxable years beginning after June 30, 1969.

(Jan. 5, 1971, 84 Stat. 1933, Pub. L. 91-650, title II, § 203; Aug. 17, 1994, D.C. Law 10-148, § 2, 41 DCR 4483; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1044.

1973 Ed., § 47-837.

Legislative History of Laws

Law 10-148, the "American Architectural Foundation Amendment Act of 1994," was introduced in Council and assigned Bill No. 10-550, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on May 3, 1994, and June 7, 1994, respectively. Signed by the Mayor on June 23, 1994, it was assigned Act No. 10-261 and transmitted to both Houses of Congress for its review. D.C. Law 10-148 became effective on August 17, 1994.

§ 47-1045. PRINCE HALL FREEMASON AND EASTERN STAR CHARITABLE FOUNDATION, LOT 0826 IN SQUARE 0333.

Certain property located in the District of Columbia described as lot 0826 in square 0333 situated at 1000 "U" Street, N.W., together with improvements thereon and furnishings therein, with equitable and legal title in the name of the Prince Hall Freemason and Eastern Star Charitable Foundation, is hereby exempt from all taxation so long as the same is used in carrying on the purposes and activities of the Prince Hall Freemason and Eastern Star Charitable Foundation and is not used for exclusively commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(Oct. 16, 1998, D.C. Law 12-172, § 2, 45 DCR 5195.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1045.

Legislative History of Laws

Law 12-172, the "Prince Hall Freemason and Eastern Star Charitable Foundation Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998," was introduced in Council and assigned Bill No. 12-590, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on July 8, 1998, it was assigned Act No. 12-415 and transmitted to both Houses of Congress for its review. D.C. Law 12-172 became effective on October 16, 1998.

§ 47-1046. AMERICAN LEGION, JAMES REESE EUROPE POST NO. 5, LOT 33 IN SQUARE 3508.

Certain property located in the District of Columbia described as lot 33 in square 3508 situated at 2027 North Capitol Street, N.E., together with improvements thereon and furnishings therein, with equitable and legal title in the name of the American Legion, James Reese Europe Post No. 5, is hereby exempt from all taxation so long as the same is used in carrying on the purposes and activities of the American Legion, James Reese Europe Post No. 5 and is not used for exclusively commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(Oct. 16, 1998, D.C. Law 12-171, § 2, 45 DCR 5193; Apr. 20, 1999, D.C. Law 12-264, § 52(m-1), 45 DCR 5193.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1046.

Legislative History of Laws

Law 12-171, the "American Legion, James Reese Europe Post No. 5 Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998," was introduced in Council and assigned Bill No. 12-589, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on July 8, 1998, it was assigned Act No. 12-414 and transmitted to both Houses of Congress for its review. D.C. Law 12-171 became effective on October 16, 1998.

Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

§ 47-1047. ARCH TRAINING CENTER, LOTS 80, 81, AND 949 IN SQUARE 5861.

The properties located in the District of Columbia described as lots 80, 81, and 949, in square 5861 situated at 747-775 Howard Road, S.E., owned, occupied, and used by the ARCH Training Center, are hereby exempt from all taxation so long as these same properties continue to be so owned and occupied, and not used for commercial purposes, subject to the provisions of § 47-1002, providing for exemption of certain real properties.

(Mar. 26, 1999, D.C. Law 12-195, § 2, 45 DCR 7989.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1047.

Legislative History of Laws

Law 12-195, the "ARCH Training Center Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998," was introduced in Council and assigned Bill No. 12-548, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 30, 1998, and September 22, 1998, respectively. Signed by the Mayor on October 8, 1998, it was assigned Act No. 12-471 and transmitted to both Houses of Congress for its review. D.C. Law 12-195 became effective on March 26, 1999.

§ 47-1048. SHAKESPEARE THEATRE; LOT 814, SQUARE 787.

(a) Beginning January 1, 1995, the property, real and personal, situated in square 787 in the District of Columbia, described as lot 814, owned, occupied, and used by the Shakespeare Theatre in the Nation's Capital is hereby exempt from all taxation so long as, and to the extent that, the same is owned and occupied by the Shakespeare Theatre and used for nonprofit residential purposes in support of theatrical and educational activities of the Theatre and subject to the provisions of § 47-1002.

(b) Any taxes paid in association with the real or personal property described in subsection (a) of this section prior to April 20, 1999 shall be refunded.

(Apr. 20, 1999, D.C. Law 12-236, § 2(b), 46 DCR 660.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1048.

Emergency Act Amendments

For temporary addition of section, see § 2 of the Lowell School, Inc., Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 1998 (D.C. Act 12-525, December 10, 1998, 45 DCR

9185), and § 2 of the Lowell School, Inc., Real Property Tax Exemption and Equitable Real Property Tax Relief Congressional Review Emergency Act of 1999 (D.C. Act 13-24, March 9, 1999, 46 DCR 2708).

Legislative History of Laws

Law 12-236, the "Drug Prevention and Children at Risk Tax Check-Off, Tax Initiative Delay, and Attorney License Fee Act of 1998," was introduced in Council and assigned Bill No. 12-706, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on December 21, 1998, it was assigned Act No. 12-561 and transmitted to both Houses of Congress for its review. D.C. Law 12-236 became effective on April 20, 1999.

§ 47-1049. LOWELL SCHOOL, LOT 80, IN SQUARE 2745-F.

The property located in the District of Columbia described as lot 80 in square 2745-F, together with the improvements thereon, situated at 1626, 1630, 1636, 1638, and 1640 Kalmia Road, N.W., and 7775 17th Street, N.W., owned, occupied, and used by the Lowell School, Inc., are hereby exempt from all taxation so long as the same is used in carrying on the purposes and activities of the Lowell School, Inc., and not used for commercial purposes, and subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(Sept. 10, 1999, D.C. Law 13-24, § 2(b), 46 DCR 5309.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2 of Lowell School, Inc., Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Act of 1998 (D.C. Law 12-237, April 20, 1999, law notification 46 DCR 4150).

For temporary (225 day) addition of section, see § 2 of Fort Stanton Civic Association Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Act of 2000 (D.C. Law 13-195, October 21, 2000, law notification 47 DCR 8985).

Emergency Act Amendments

For temporary (90-day) addition of § 47-1050 [1980 Ed.], see § 2 of the Fort Stanton Civic Association Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2000 (D.C. Act 13-371, July 10, 2000, 47 DCR 5841).

Legislative History of Laws

Law 13-24, the "Lowell School, Inc., Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1999," was introduced in Council and assigned Bill No. 13-48, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 13, 1999, and May 4, 1999, respectively. Signed by the Mayor on May 20, 1999, it was assigned Act No. 13-83 and transmitted to both Houses of Congress for its review. D.C. Law 13-24 became effective on September 9, 1999.

§ 47-1050. GREATER SOUTHEAST COMMUNITY HOSPITAL CORPORATION AND HADLEY MEMORIAL HOSPITAL.

(a)(1) Beginning Tax Year 2001 and ending Tax Year 2007, the property in the District of Columbia, described as lots 3 and 4, square 5919, operated as Greater Southeast Community Hospital, shall be exempt from taxation so long as the same properties are used in carrying on the purposes and activities of the Greater Southeast Community Hospital.

(2) Beginning Tax Year 2001 and ending Tax Year 2006, the property in the District of Columbia, described as parcel 252-0093, operated as Hadley Memorial Hospital, together with improvements thereon and personal property thereon, which property is owned by Doctors Community Healthcare Corporation, shall be exempt from taxation so long as the same property is used in carrying on the purposes and activities of the Hadley Memorial Hospital.

(a-1) For property tax years beginning 2003 and ending 2005, the property tax abatement provided in subsection (a) of this section shall be contingent upon the entities being licensed to operate by the District of Columbia Department of Health.

(b) For property tax years beginning in 2006, the property tax abatement provided in subsection (a) of this section shall be contingent upon an annual certification by the Mayor that the Greater Southeast Community Hospital Corporation has complied with the terms of the following:

(1) The Memorandum of Understanding, dated July 19, 2001, between the Greater Southeast Community Hospital Corporation and the District of Columbia Office of Local Business Development;

(2) The First Source Employment Agreement, dated September 26, 2001, between the Greater Southeast Community Hospital Corporation and the District of Columbia Department of Employment Services; and

(3) The schedule of annual capital expenditures contained in Attachment S to the Committee on Finance and Revenue's October 9, 2001 Report, as filed with the Secretary to the Council of the District of Columbia, on Bill 14-9, the Greater Southeast Community Hospital Corporation and Hadley Memorial Hospital Tax Abatement Act of 2001.

(c) The Mayor shall make the annual certification required by subsection (b) of this section on or before June 30 prior to the property tax year for which the property tax abatement shall be effective. The certification shall be made for a prior 12-month period which the Mayor shall designate by regulation. If the Mayor fails to issue a certification stating whether or not there has been compliance, the certification of compliance shall be deemed to have been made.

(d) Within 60 days after [April 4, 2003], the Mayor shall submit proposed regulations to implement the certification process provided for under subsection (b) of this section to the Council for a 45-day period of review, not including Saturdays, Sundays, legal holidays, or periods of Council recess. The Council may approve the proposed regulations in whole or in part. If the Council has not approved or disapproved the regulations upon expiration of the 45-day review period, the regulations shall be deemed approved.

(Mar. 19, 2002, D.C. Law 14-82, § 2(b), 49 DCR 194; Apr. 4, 2003, D.C. Law 14-282, § 11(x), 50 DCR 896; Dec. 7, 2004, D.C. Law 15-205, § 1242, 51 DCR 8441; Mar. 2, 2007, D.C. Law 16-191, § 73, 53 DCR 6794; Mar. 14, 2007, D.C. Law 16-288, § 301, 54 DCR 976; Sept. 18, 2007, D.C. Law 17-20, § 1073, 54 DCR 7052; Mar. 25, 2009, D.C. Law 17-353, § 167(c), 56 DCR 1117.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282, in subsec. (a), substituted "personal property" for "furnishings"; in subsec. (b), substituted "For property tax years beginning in 2003, the property tax abatement" for "The property tax abatement"; and added subsecs. (c) and (d).

D.C. Law 15-205 added subsec. (a-1); and, in subsec. (b), substituted "2006" for "2003".

D.C. Law 16-191, in subsec. (a-1), validated a previously made technical correction.

D.C. Law 16-288, in subsec. (a), redesignated existing text as par. (1), in newly designated par. (1), deleted the phrase "and the property in the District of Columbia described as parcel 252-0093, operated as Hadley Memorial Hospital, together with improvements thereon and personal property thereon, which properties are owned by Doctors Community Healthcare Corporation" following the first reference to the Greater Southeast Community Hospital, and deleted "and Hadley Memorial Hospital" following the second reference to the Greater Southeast Community Hospital, and added par. (2).

D.C. Law 17-20, in subsec. (a), substituted "Tax Year 2007" for "Tax Year 2020".

D.C. Law 17-353 made a technical amendment to the enacting clause of Title III of D.C. Law 16-288 which did not change the text of the section.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(z) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(z) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Temporary Addition of Section

For temporary (220 day) addition of section, see § 2(b) of Fort Stanton Civic Association Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Act of 2001 (D.C. Law 14-33, October 13, 2001, law notification 48 DCR 9906).

Emergency Act Amendments

For temporary (90-day) addition of § 47-1050, see § 2 of the Fort Stanton Civic Association Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2000 (D.C. Act 13-441, October 5, 2000, 47 DCR 8996).

For temporary (90 day) addition of § 47-1050, see § 2 of Fort Stanton Civic Association Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2001 (D.C. Act 14-83, July 9, 2001, 48 DCR 6367).

For temporary (90 day) addition of § 47-1050, see § 2 of Fort Stanton Civic Association Real Property Tax Exemption and Equitable Real Property Tax Relief Congressional Review Emergency Act of 2001 (D.C. Act 14-142, October 23, 2001, 48 DCR 9940).

For temporary (90 day) addition of § 47-1050, see § 2 of Fort Stanton Civic Association Real Property Tax

Exemption and Equitable Real Property Tax Relief Second Congressional Review Emergency Act of 2001 (D.C. Act 14-185, November 19, 2001, 48 DCR 11084).

For temporary (90 day) amendment of section, see § 12(z) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(z) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

For temporary (90 day) amendment of section, see § 1242 of Fiscal Year 2005 Budget Support Emergency Act of 2004 (D.C. Act 15-486, August 2, 2004, 51 DCR 8236).

For temporary (90 day) amendment of section, see § 1242 of Fiscal Year 2005 Budget Support Congressional Review Emergency Act of 2004 (D.C. Act 15-594, October 26, 2004, 51 DCR 11725).

For temporary (90 day) amendment of section, see § 1073 of Fiscal Year 2008 Budget Support Emergency Act of 2007 (D.C. Act 17-74, July 25, 2007, 54 DCR 7549).

Legislative History of Laws

Law 14-82, the "Greater Southeast Community Hospital Corporation and Hadley Memorial Hospital Tax Abatement Act of 2001", was introduced in Council and assigned Bill No. 14-9, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 6, 2001, and December 4, 2001, respectively. Signed by the Mayor on December 20, 2001, it was assigned Act No. 14-202 and transmitted to both Houses of Congress for its review. D.C. Law 14-82 became effective on March 19, 2002.

For Law 14-282, see notes following § 47-902.

For Law 15-205, see notes following § 47-903.

For Law 16-191, see notes following § 47-138.01a.

Law 16-288, the "Community Access to Health Care Amendment Act of 2006", was introduced in Council and assigned Bill No. 16-913, which was referred to Committee on Human Services. The Bill was adopted on first and second readings on November 14, 2006, and December 5, 2006, respectively. Signed by the Mayor on December 28, 2006, it was assigned Act No. 16-647 and transmitted to both Houses of Congress for its review. D.C. Law 16-288 became effective on March 14, 2007.

For Law 17-20, see notes following § 47-305.02.

For Law 17-353, see notes following § 47-308.

Miscellaneous Notes

Short title of subtitle W of title I of Law 15-205: Section 1241 of D.C. Law 15-205 provided that subtitle W of title I of the act may be cited as Greater Southeast Community Hospital and Hadley Memorial Hospital Tax Abatement Administration Clarification Act of 2004.

§ 47-1051. WOOLLY MAMMOTH THEATRE COMPANY, LOT 0042 IN SQUARE 0457.

The real property comprising a portion of the lot that is designated, as of October 1, 2001, as lot 0042 in square 0457 in the District of Columbia, is hereby exempt from real property and deed recordation taxation so long as, and to the extent that, the same is leased to Woolly Mammoth Theatre Company, a District of Columbia nonprofit corporation, for the construction and occupancy of the real property for the nonprofit purposes of Woolly Mammoth Theatre Company; provided, that the exemption shall be subject to the provisions of § 47-1002 as if Woolly Mammoth Theatre Company were the owner of the real property; provided further, that the effective date of the exemption shall be determined under § 47-1009(b)(2) where the date of execution of the lease shall be deemed the date the application is filed. Any paid real property and deed recordation taxes shall be refunded to the payer under the same conditions and subject to the same provisions as if the exemption were granted administratively.

(May 2, 2002, D.C. Law 14-128, § 2(b), 49 DCR 2327.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 14-128, the "Woolly Mammoth Theatre Tax Abatement Act of 2001", was introduced in Council and assigned Bill No. 14-402, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on January 8, 2002, and February 5, 2002, respectively. Signed by the Mayor on February 25, 2002, it was assigned Act No. 14-289 and transmitted to both Houses of Congress for its review. D.C. Law 14-128 became effective on May 2, 2002.

§ 47-1052. PAYMENTS IN LIEU OF TAXES, LOTS 878 AND 880, SQUARE 456.

(a) For the purposes of this section, the term:

(1) "Bonds" means any bonds, notes, or other instruments issued by the District pursuant to section 490 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 774; D.C. Official Code § 1-204.90), the proceeds of which shall be used in whole or in part to finance or refinance the construction of a theater with a floor area of not less than 18,000 square feet to be used for theater and ancillary facilities on a Parcel.

(2) "District" means the District of Columbia.

(3) "Initial PILOT period" means the period:

(A) Beginning on the earlier of the date on which some or all of the Site is:

(i) Under contract to a contract purchaser who is the Qualified Theater Company; or

(ii) Owned by the Qualified Theater Company; and

(B) Ending on the 6th anniversary of the beginning date.

(4) "Owner" means an owner of a Parcel, other than the Qualified Theater Company.

(5) "Parcel" means each portion of the Site.

(6) "Payment in lieu of taxes" or "PILOT" means payments made in lieu of real property taxes pursuant to this section.

(7)(A) "PILOT period" means the period:

(i) Beginning on the earlier of the date on which some or all of the Site is:

(I) Under contract to a contract purchaser who is the Qualified Theater Company; or

(II) Owned by the Qualified Theater Company; and

(ii) Ending upon the earlier of:

(I) The date on which the Initial PILOT Period expires if, on that date, the District has not issued a building permit for a theater with a floor area of not less than 18,000 square feet to be used for theater and ancillary facilities on any Parcel; or

(II) The real property tax year in which the total amount of payments in lieu of taxes pursuant to this section shall equal or exceed \$30 million.

(B) Notwithstanding subparagraph (A) of this paragraph, the PILOT period and Initial PILOT period shall not begin if, on or before November 15, 2002, the District shall make and fund a grant to a Qualified Theater Company in an amount of not less than \$20 million, less reasonably projected earnings on the proceeds pending disbursement determined as of the date the grant is funded, for use by the Qualified Theater Company for capitalizable expenditures incurred in connection with the planning, development, acquisition, or construction of a building to include a theater of the type described in § 47-1002(19) on all or a portion of the Site. The Mayor may make and fund such grant, which shall, if made, be subject to the following condition: if a building permit has not been issued for a theater with a floor area of not less than 18,000 square feet to be used for theater and ancillary facilities on any Parcel before the 6th anniversary of the date the grant is made and funded or, if the grant recipient determines that it is unable or unwilling to acquire title to all or a portion of the Site by December 31, 2003, the grant recipient shall:

(i) Repay the District the principal amount of the grant, less the actual third-party capitalizable expenditures incurred by the grant recipient for capitalizable costs incurred in furtherance of the acquisition and development of a building to include a theater with a floor area of not less than 18,000 square feet on all or a portion of the Site including, architectural and engineering fees and expenses; title, survey, and environmental fees and expenses; development and consulting fees and expenses; legal fees; permit fees; insurance costs; issuance costs and related costs, fees, and expenses; land acquisition deposits, costs, fees, and expenses; and capitalizable interest costs; which costs shall not to exceed \$6 million in the aggregate; and

(ii)(I) Convey title to such portions of the Site as it has acquired to the District for the sum of its cost thereof, plus any interest costs incurred by it in carrying the property so conveyed; or

(II) Proceed to closing and convey title to the District at the grant recipient's cost pursuant to simultaneous all-cash closings.

(8) "Qualified Theater Company" means any entity that:

(A) Operates a theater of the type described in § 47-1002(19);

(B)(i) Owns some or all of the Site; or

(ii) Is or was the contract purchaser of some or all of the Site as of [July 10, 2002]; and

(C) Is the current wholly-owned subsidiary of an entity that is described in the subparagraphs (A) and (B) of this paragraph.

(9) "Site" means lots 878 and 880 in square 456 in the District of Columbia, including any improvements thereon, and any combination thereof, all portions of such lots without regard to any subsequent subdivision or resubdivision of such lots, and any other lots developed along with any part of lots 878 and 880 in square 456 pursuant to the combined lot development method.

(b) Except as provided in subsection (d) of this section, during the PILOT period, no real property taxes shall be due and payable from the owner of a Parcel during the PILOT period. In lieu of real property taxes during the PILOT period, the owner of each Parcel shall pay a PILOT, in the amount that would be owed to the District if the Parcel were subject to real property taxation (including interest and penalties in the same amount that would be imposed on delinquent real property tax payments), to the Qualified Theater Company in the manner provided in this section.

(c) Except as provided in subsection (d) of this section, during the PILOT period, the District shall, in lieu of any real property tax bills, send a PILOT bill to each owner of each Parcel, and shall send a copy of the PILOT bills to the Qualified Theater Company. The PILOT bills shall be sent out at the same time and in the same manner as real property tax bills would be sent for the Parcels and shall state the amount of the PILOT owed by the property owner. Except as otherwise provided for pursuant to subsection (g) of this section, the PILOT bill shall state that payments shall be made to the Qualified Theater Company, or at the Qualified Theater Company's direction, within the same time period that real property tax payments are required to be made.

(d) If, before the expiration of the Initial PILOT Period, on the date that a PILOT payment is made, the total amount of PILOT payments equals or exceeds \$6 million and no building permit for a theater with a floor area of not less than 18,000 square feet to be used for theater and ancillary facilities on any Parcel has been issued, the collection of the PILOT shall be suspended and the imposition of real property taxes on the Site shall resume. If, after the suspension of the collection of the PILOT but during the Initial PILOT Period, the building permit is issued, then collection of the PILOT shall resume and PILOT bills shall be sent as provided in subsection (c) of this section.

(e) The PILOT shall constitute a prior lien on the applicable Parcels to the same extent as a real property tax lien.

(f) The Qualified Theater Company may pledge its interest in the PILOT as an account pursuant to Article 9 of Title 28.

(g) If the District issues Bonds, the District may, in financing documents that it enters into in connection with that transaction, provide for the PILOT to be made to the bond trustee for the benefit of the holders of the Bonds, to be used only to pay principal, premium, and interest on the Bonds and for any other payments set forth in the financing documents. If such provisions are included in the financing documents, the PILOT shall constitute a lien against the property on which the PILOT was assessed to the same extent as a real property tax lien and shall be deemed to be a tax within the meaning of 11 U.S.C. §§ 502(b), 505, and 507(a)(8)(B).

(h) The Qualified Theater Company, through its counsel, may file suit in the Superior Court of the District of Columbia against any owner of a Parcel whose PILOT is at least 60 days overdue. The Qualified Theater Company may recover as damages a delinquent PILOT, including interest and penalties, and the Qualified Theater Company's attorneys' fees.

(i) Any judgment obtained pursuant to subsection (h) of this section shall not be waived or reduced by the District and shall only be satisfied by the payment to the Qualified Theater Company of the full amount of the judgment, by waiver or compromise by the Qualified Theater Company, or by sale of the relevant Parcel pursuant to subsection (k) of this section.

(j) If the Qualified Theater Company obtains a judgment in a suit filed pursuant to subsection (h) of this section, it may execute upon the judgment using any method authorized by District law.

(k) If a PILOT shall remain unpaid for 180 days after it is due, upon the request of the Qualified Theater Company or its designee, and upon presentment of evidence in a form satisfactory to the District of the PILOT delinquency, the District shall sell the applicable Parcel in the same manner and under the same conditions as property sold for delinquent real property taxes, at the next ensuing tax sale for which proper notice may be given, if the PILOT, including interest and penalties thereon, shall not have been paid in full prior to the sale. The proceeds shall be applied towards the delinquent PILOT, including interest and penalties thereon; provided, that the proceeds from the sale shall be applied first toward any delinquent water and sewer charges, and then toward any delinquent litter control nuisance fines, in accordance, respectively with §§ 34-2407.02 and 34-2110, and § 8-807). The proceeds for the delinquent PILOT, including interest and penalties thereon, and the Qualified Theater Company's costs associated with the sale shall be delivered to the Qualified Theater Company within 30 business days after their receipt by the District.

(l) A Parcel owner may challenge the accuracy of any PILOT bill in the same manner as if it were a real

property tax bill. If, after a Parcel owner pays a PILOT bill, the District determines that the amount of the PILOT bill was incorrect and resulted in an overpayment of some or all of that payment by the Parcel owner, the amount of the overpayment shall be credited against the next PILOT bill with respect to the Parcel.

(m) The remedies available to a Qualified Theater Company under subsections (h), (i), and (j) of this section shall be satisfied only by execution against the Site and no deficiency arising therefrom shall give rise to a personal obligation of the Owners. The penalties, interest, and legal fees provided for in subsections (h), (i), and (j) of this section shall be limited to those available to the District in connection with a tax sale for delinquent real property taxes under Chapter 13A.

(n) This section shall expire on the day after the date on which the District and the Qualified Theater Company have entered into a grant agreement for the making of the grant identified in subsection (a)(7)(B) of this section, and the funding of that grant. The Mayor shall notify the Council when the District and the Qualified Theater Company have entered into the grant agreement and the grant is funded.

(May 2, 2002, D.C. Law 14-129, § 2(b), 49 DCR 2331; Mar. 25, 2003, D.C. Law 14-234, § 2(c), 49 DCR 9775; Apr. 12, 2005, D.C. Law 15-333, § 2(b), 52 DCR 2010.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-234, in the section heading, substituted "456" for "856"; in subsec. (a), rewrote pars. (7)(B) and (8)(B)(ii); rewrote subsec. (e); and added subsecs. (m) and (n). Pars. (7)(B) and (8)(B)(ii) of subsec. (a), and subsec. (e) read, respectively, as follows:

"(B) Notwithstanding subparagraph (A) of this paragraph, the PILOT period shall not begin if, on or before February 15, 2002, the District shall make and fund a grant to a Qualified Theater Company which is the contract purchaser of all or a portion of the Site, in an amount of not less than \$15 million for use by the Qualified Theater Company in connection with the planning, development, acquisition, construction, or operation of a theater of the type described in § 47-1002(19) on all or a portion of the Site, which grant may be subject to the following condition: if a building permit has not been issued for a theater with a floor area of not less than 18,000 square feet to be used for theater and ancillary facilities on any Parcel before the 6th anniversary of the date the grant is made and funded, or if the grant recipient determines that it is unable or unwilling to acquire title to all or a portion of the Site by December 31, 2003, the grant recipient shall:

"(i) Repay the District the principal amount of the grant, less the actual third-party expenses incurred by the grant recipient for costs in furtherance of the development of a building to include a theater with a floor area of not less than 18,000 square feet on the site, including architectural and engineering fees and expenses; title, survey, and environmental fees and expenses; development and consultant fees and expenses; legal fees; permit fees; insurance costs; marketing expenses and related costs, fees, and expenses; and land acquisition deposits, costs, fees, and expenses not to exceed \$6 million in the aggregate; and

"(ii)(I) Convey title to such portions of the Site as it has acquired to the District for the sum of its cost thereof, plus any interest costs incurred by it in carrying the property so conveyed; or

"(II) Proceed to closing and convey title to the District at the grant recipient's cost pursuant to simultaneous all-cash closings."

"(ii) Is the contract purchaser of some or all of the Site."

"(e) The PILOT shall constitute a prior lien on the applicable Parcel senior to the liens of all other persons."

D.C. Law 15-333, in subsec. (a)(8), deleted "and" at the end of subpar. (A), substituted "; and" for a period at the end of subpar. (B); and added subpar. (C).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(c) of Square 456 Payment in Lieu of Taxes Temporary Act of 2002 (D.C. Law 14-201, October 17, 2002, law notification 49 DCR 10019).

For temporary (225 day) amendment of section, see § 2(b) of Lot 878, Square 456 Tax Exemption Clarification Temporary Amendment Act of 2004 (D.C. Law 15-181, September 8, 2004, law notification 51 DCR 9223).

Emergency Act Amendments

For temporary (90 day) amendment of section, see §§ 2(c), (d) and 3 of Square 456 Payment in lieu of Taxes Extension Emergency Act of 2002 (D.C. Act 14-405, July 10, 2002, 49 DCR 7100).

For temporary (90 day) amendment of section, see § 2(b) of Lot 878, Square 456 Tax Exemption Clarification Emergency Act of 2004 (D.C. Act 15-423, May 10, 2004, 51 DCR 5182).

For temporary (90 day) amendment of section, see § 2(b) of Lot 878, Square 456 Tax Exemption Clarification Congressional Review Emergency Act of 2004 (D.C. Act 15-467, July 19, 2004, 51 DCR 7584).

For temporary (90 day) repeal of section 3 of D.C. Law 14-234, see § 7019 of Fiscal Year 2010 Budget

Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) repeal of section 3 of D.C. Law 14-234, see § 7019 of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

Legislative History of Laws

Law 14-129, the "Square 456 Payment in Lieu of Taxes Act of 2002", was introduced in Council and assigned Bill No. 14-458, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on January 8, 2002, and February 5, 2002, respectively. Signed by the Mayor on February 25, 2002, it was assigned Act No. 14-290 and transmitted to both Houses of Congress for its review. D.C. Law 14-129 became effective on May 2, 2002.

For Law 14-234, see notes following § 47-1002.

For Law 15-333, see notes following § 47-1002.

Effective Dates

Section 3 of Law 14-234 provides that this act shall take effect subject to the inclusion of its fiscal effect in an approved budget and financial plan.

References in Text

The effective date of the Square 456 Payment in Lieu of Taxes Extension Emergency Act of 2002, passed on an emergency basis on June 18, 2002 (Enrolled version of Bill 14-701), referred to in par. (8)(B)(ii), was July 10, 2002.

Miscellaneous Notes

Section 7019 of D.C. Law 18-111 repealed section 3 of D.C. Law 14-234.

§ 47-1053. DC TEACHERS FEDERAL CREDIT UNION; LOT 809, SQUARE 938.

(a) The real estate taxes on the nonprofit real property of the DC Teachers Federal Credit Union, including any interest, penalties, fees, fines, and other related charges assessed against the DC Teachers Federal Credit Union, on real property located 903 D Street, N.E., lot 809, square 938, shall be subject to a full or partial tax exemption for the portion of the real property which is used for the nonprofit activities of DC Teachers Federal Credit Union.

(b) Pursuant to § 47-1002, this section shall apply only to a District of Columbia sponsored, federally-chartered, credit union which has its place of business located in a current or former District of Columbia-owned property.

(Mar. 27, 2003, D.C. Law 14-253, § 2, 50 DCR 229.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 14-253, the "DC Teachers Federal Credit Union Real Property Tax Exemption Act of 2002", was introduced in Council and assigned Bill No. 14-218, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 7, 2002, and December 3, 2002, respectively. Signed by the Mayor on December 23, 2002, it was assigned Act No. 14-550 and transmitted to both Houses of Congress for its review. D.C. Law 14-253 became effective on March 27, 2003.

§ 47-1054. CAPITOL HILL COMMUNITY GARDEN LAND TRUST; LOT 30, SQUARE 1060.

(a) The Council of the District of Columbia orders that all real property taxes, interest, penalties, fees, and other related charges assessed against real property located at square 1060, lot 30, for the period of tax years 1997 to 2003, be forgiven, and that any payment already made for this period, as of [April 5, 2005], be refunded; provided, that this property is owned and used by the Capitol Hill Community Garden Land Trust as a community garden, which is available for use by the public, and not used for commercial purposes.

(b) The one-time transfer of the property specified in subsection (a) of this section to the Capitol Hill Community Garden Land Trust shall not be subject to the recordation and transfer taxes and fees under Chapters 9 or 14 of this title.

(c) Upon the transfer of the property described in subsection (a) of this section to the Capitol Hill Community Garden Land Trust, the property shall be exempt from all taxation so long as the same is used

in carrying out the public purposes and activities of the Capitol Hill Community Garden Land Trust, and not used for commercial purposes and subject to the provisions of §§ 47- 1005, 47-1007 and 47-1009.

(June 25, 2002, D.C. Law 14-151, § 2, 49 DCR 4244; Apr. 4, 2003, D.C. Law 14-282, § 14, 50 DCR 896; Mar. 13, 2004, D.C. Law 15-105, §§ 72(d), 83, 51 DCR 881; Apr. 5, 2005, D.C. Law 15-267, § 2, 52 DCR 471; Mar. 2, 2007, D.C. Law 16-191, § 75, 53 DCR 6794.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282 designated the existing text as subsec. (a); and added subsecs. (b) and (c).

D.C. Law 15-105 validated previously made technical corrections.

D.C. Law 15-267 rewrote this section which had read:

"(a) The Council of the District of Columbia orders that all real property taxes, interest, penalties, fees, and other related charges assessed against real property located at square 1060, lot 30, for the period of tax years 1997 to 2001, be forgiven, and that any payments already made for this period, as of June 25, 2002, be refunded; provided, that this property is owned, occupied, and used by the Capitol Hill Community Garden Land Trust, is available for use by the public, and not used for commercial purposes.

"(b) The one-time transfer of the property specified in subsection (a) of this section to the Capitol Hill Community Garden Land Trust shall not be subject to the taxes or fees under chapters 9 or 14 of this title.

"(c) Upon the transfer of the property described in subsection (a) of this section to the Capitol Hill Community Garden Land Trust, the property shall be exempt from all taxation so long as the same is used in carrying out the public purposes and activities of the Capitol Hill Community Garden Land Trust, and not used for commercial purposes and subject to the provisions of 47-1005, 47- 1007, and 47-1009."

D.C. Law 16-191, in subsec. (b), inserted "of this title" following "14".

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2 of Kings Court Community Garden Equitable Real Property Tax Relief Emergency Act of 2004 (D.C. Act 15- 619, November 30, 2004, 51 DCR 11452).

For temporary (90 day) amendment of section, see § 2 of Kings Court Community Garden Equitable Real Property Tax Relief Congressional Review Emergency Act of 2005 (D.C. Act 16-28, February 17, 2005, 52 DCR 2989).

For temporary (90 day) amendment of section, see § 8 of Finance and Revenue Technical Amendments Second Emergency Amendment Act of 2006 (D.C. Act 16-585, December 28, 2006, 54 DCR 340).

Legislative History of Laws

For Law 14-282, see notes following § 47-902.

For Law 15-105, see notes following § 47-902.

Law 15-267, the "Kings Court Community Garden Equitable Real Property Tax Relief Act of 2004", was introduced in Council and assigned Bill No. 15-102, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on December 29, 2004, it was assigned Act No. 15-652 and transmitted to both Houses of Congress for its review. D.C. Law 15-267 became effective on April 5, 2005.

For Law 16-191, see notes following § 47-308.02.

§ 47-1055. PAYMENTS IN LIEU OF TAXES, RESERVATION 13 BENEFIT AREA.

If, upon transfer of jurisdiction or title from the United States of America to the District of Columbia, the real property located in the District of Columbia historically known as Reservation 13 is exempt from real property taxes, exempt real property that is leased, loaned, or otherwise made available to any person in connection with a commercial enterprise or as a residence shall be subject to payments in lieu of taxes, unless exempt pursuant to § 47-1002, in an amount equivalent to the tax which would be lawfully assessed if the real property were not exempt or immune from real property taxation. Payments in lieu of taxes shall be treated in the same manner as a tax under § 47- 1330(2) and shall be subject to collection under Chapter 13A of this title.

(Apr. 11, 2003, D.C. Law 14-300, § 7(a), 50 DCR 406; Mar. 13, 2004, D.C. Law 15-105, § 84, 51 DCR 881.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-105, in the section name line, validated a previously made technical correction.

For Law 15-105, see notes following § 47-902.

Law 14-300, the "Draft Master Plan for Public Reservation 13 Approval Act of 2002", was introduced in Council and assigned Bill No. 14-648, which was referred to the Committee on the Whole. The Bill was adopted on first and second readings on November 7, 2002, and December 3, 2002, respectively. Signed by the Mayor on January 7, 2003, it was assigned Act No. 14-576 and transmitted to both Houses of Congress for its review. D.C. Law 14-300 became effective on April 11, 2003.

§ 47-1056. ROSEDALE CONSERVANCY, LOT 817 IN SQUARE 1954.

(a) The property located in the District of Columbia described as part of lot 817 in square 1954 situated at 3501 Newark Street, N.W., owned, occupied, and used by the Rosedale Conservancy, is hereby exempt from all taxation so long as:

(1) The real property remains unimproved (except for repairs or maintenance), is maintained as open space and parkland in a manner consistent with the real property's historical significance, and is reasonably accessible to the general public without charge or payment of a fee of any kind; and

(2) After the transfer of the real property from The Conservation Fund, Inc.:

(A) The real property is owned by the Rosedale Conservancy, an organization qualifying under section 501(c)(3) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 501(c)(3)), and is used solely to further the tax-exempt purposes of the Rosedale Conservancy; and

(B) The Rosedale Conservancy does not lease or otherwise allow other persons to occupy the real property in whole or in part.

(b) Sections 47-1005, 47-1007, and 47-1009 shall apply to the real property.

(c) All real property taxes, interest, penalties, fees, recordation and transfer taxes, and other related charges assessed against real property located on part of square 1954, lot 817, for the period beginning September 25, 2002, including all taxes related to the transfer of the real property from Youth for Understanding to The Conservation Fund, Inc., the interim ownership of the real property by The Conservation Fund, Inc., and the subsequent transfer of the real property from The Conservation Fund, Inc., to the Rosedale Conservancy, shall be forgiven, and any payments already made for this period shall be refunded; provided, that this property is transferred to the Rosedale Conservancy.

(June 21, 2003, D.C. Law 15-11, § 2, 50 DCR 3152.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 2(a) of the Rosedale Conservancy Real Property Tax Exemption and Relief Emergency Act of 2003 (D.C. Act 15-50, March 28, 2003, 50 DCR 2951).

Legislative History of Laws

Law 15-11, the "Rosedale Conservancy Real Property Tax Exemption and Relief Act of 2003", was introduced in Council and assigned Bill No. 15-50, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on March 4, 2003, and April 1, 2003, respectively. Signed by the Mayor on April 16, 2003, it was assigned Act No. 15-57 and transmitted to both Houses of Congress for its review. D.C. Law 15-11 became effective on June 21, 2003.

§ 47-1057. CRISPUS ATTUCKS DEVELOPMENT CORPORATION, LOT 0046 IN SQUARE 3117.

The real property located at 77 U Street, N.W., Washington, D.C., lot 0046 in square 3117, shall be exempt from all taxation so long as it is used to carry out the public purposes and activities of the Crispus Attucks Development Corporation and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(Apr. 22, 2004, D.C. Law 15-142, § 2, 51 DCR 2589.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For Temporary (225 day) addition of section, see § 2(b) of Crispus Attucks Development Corporation Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Act of 2003 (D.C. Law 14-303, May 3, 2003, law notification 50 DCR 3777).

For Temporary (225 day) addition of section, see § 2 of Crispus Attucks Development Corporation Real Property Tax Exemption and Equitable Real Property Tax Relief Assistance Temporary Amendment Act of 2004 (D.C. Law 15-121, March 30, 2004, law notification 51 DCR 3808).

Emergency Act Amendments

For temporary (90 day) addition of § 47-1055, see § 2 of Crispus Attucks Development Corporation Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2002 (D.C. Act 14-597, January 7, 2003, 50 DCR 654).

For temporary (90 day) amendment of section, see § 2 of Crispus Attucks Development Corporation Real Property Tax Exemption and Equitable Real Property Tax Relief Congressional Review Emergency Act of 2003 (D.C. Act 15-68, April 16, 2003, 50 DCR 3401).

For temporary (90 day) addition, see § 2(b) of Crispus Attucks Development Corporation Real Property Tax Exemption and Equitable Real Property Tax Relief Assistance Emergency Act of 2003 (D.C. Act 15-287, December 22, 2003, 51 DCR 3180).

For temporary (90 day) addition, see § 2(b) of Crispus Attucks Development Corporation Real Property Tax Exemption and Equitable Real Property Tax Relief Assistance Congressional Review Emergency Act of 2004 (D.C. Act 15-401, March 18, 2004, 51 DCR 3639).

Legislative History of Laws

Law 15-142, the "Crispus Attucks Development Corporation Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2004", was introduced in Council and assigned Bill No. 15-68, which was referred to Committee on Finance and Revenue. The Bill was adopted on first and second readings on January 6, 2004, and February 3, 2004, respectively. Signed by the Mayor on February 19, 2004, it was assigned Act No. 15-363 and transmitted to both Houses of Congress for its review. D.C. Law 15-142 became effective on April 22, 2004.

For Law 16-91, see notes following § 47-857.04.

Miscellaneous Notes

Sections 4 and 5 of D.C. Law 15-142 provides:

"Sec. 4. Applicability.

"Section 2 shall apply as of February 1, 2003.

Section 7041 of D.C. Law 17-219 repealed section 5 of D.C. Law 15-142.

D.C. Law 16-91 made a technical correction in the effective date clause of D.C. Law 15-142 that resulted in no change to the text.

§ 47-1058. EMMAUS REHABILITATION PROJECT, LOT 74 IN SQUARE 366.

The real property, described as lot 74 in square 366 in the District of Columbia, is hereby exempt from real property and transfer and deed recordation taxation so long as, and to the extent that, the same is occupied by Emmaus Services for the Aging, Inc., an organization qualifying under section 501(c)(3) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 501(c)(3)), and is used to further the tax-exempt purposes of Emmaus Services for the Aging, Inc. Any real property and transfer and deed recordation taxes paid shall be refunded to the payer under the same conditions and subject to the same provisions as if the exemption were granted administratively.

(Apr. 24, 2004, D.C. Law 15-153, § 2, 51 DCR 2601; Apr. 13, 2005, D.C. Law 15-354, § 103, 52 DCR 2638.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-354 validated a previously made technical correction.

Temporary Addition of Section

For Temporary (225 day) addition of section, see § 2 of Emmaus Rehabilitation Project Real Property Exemption Temporary Act of 2003 (D.C. Law 15-78, March 10, 2004, law notification 51 DCR 3370).

Emergency Act Amendments

For temporary (90 day) addition, see § 2(b) of Emmaus Rehabilitation Project Real Property Tax Exemption Emergency Act of 2003 (D.C. Act 15-203, October 24, 2003, 50 DCR 9838).

For temporary (90 day) addition, see § 2 of Emmaus Rehabilitation Project Real Property Exemption Congressional Review Emergency Act of 2004 (D.C. Act 15-340, January 29, 2004, 51 DCR 1820).

Legislative History of Laws

Law 15-153, the "Emmaus Rehabilitation Project Real Property Exemption Act of 2004", was introduced in Council and assigned Bill No. 15-308, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on January 6, 2004, and February 3, 2004, respectively. Signed by the Mayor on March 3, 2004, it was assigned Act No. 15-369 and transmitted to both Houses of Congress for its review. D.C. Law 15-153 became effective on April 24, 2004.

For Law 15-354, see notes following § 47-340.03.

Miscellaneous Notes

Section 3 of Law 15-153 provides:

"Sec. 3. Applicability.

"Section 2 shall apply as of April 9, 2003."

§ 47-1059. AMERICAN COLLEGE OF CARDIOLOGY AND AMERICAN COLLEGE OF CARDIOLOGY FOUNDATION.

Property owned, occupied, and used by the American College of Cardiology and the American College of Cardiology Foundation, is hereby exempt from all taxation so long as the property continues to be so owned and occupied, and not used for commercial purposes, subject to the provisions of § 47-1002 and § 47-1007, providing for exemption of certain real properties.

(Sept. 8, 2004, D.C. Law 15-186, § 2, 51 DCR 5961.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For Temporary (225 day) addition of section, see § 2 of American College of Cardiology Foundation Real Property Tax Exemption Temporary Act of 2003 (D.C. Law 15-45, December 9, 2003, law notification 51 DCR 1780).

Emergency Act Amendments

For temporary (90 day) addition, see § 2 of the American College of Cardiology Foundation Real Property Tax Exemption Emergency Act of 2003 (D.C. Act 15-120, July 29, 2003, 50 DCR 6613).

For temporary (90 day) addition, see § 2 of American College of Cardiology Foundation Real Property Tax Exemption Congressional Review Emergency Act of 2003 (D.C. Act 15-218, November 7, 2003, 50 DCR 10043).

For temporary (90 day) addition of section, see § 2 of American College of Cardiology and American College of Cardiology Foundation Real Property Tax Exemption Congressional Review Emergency Act of 2004 (D.C. Act 15-466, July 19, 2004, 51 DCR 7581).

Legislative History of Laws

Law 15-186, the "American College of Cardiology and the American College of Cardiology Foundation Real Property Tax Exemption Act of 2004", was introduced in Council and assigned Bill No. 15-307, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 20, 2004, and May 4, 2004, respectively. Signed by the Mayor on May 21, 2004, it was assigned Act No. 15-438 and transmitted to both Houses of Congress for its review. D.C. Law 15-186 became effective on September 8, 2004.

Miscellaneous Notes

Section 7053 of D.C. Law 17-219 repealed section 3 of D.C. Law 15-186.

§ 47-1060. SOUTHEAST NEIGHBORHOOD HOUSE, LOTS 0808, 0904, AND 0905 IN SQUARE 5802.

The properties located in the District of Columbia described as lots 0808, 0904, and 0905 in square 5802, situated in the 1200 block of Maple View Place, S.E., and the 2200 block of Mount View Place, S.E., owned by Southeast Neighborhood House, Inc., or to be transferred to same, are hereby exempt from real property taxation so long as the properties continue to be so owned and continue to be occupied and used by Southeast Neighborhood House, Inc., or Children of Mine, Inc., District of Columbia nonprofit corporations, and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009 as if the exemptions were granted administratively under this chapter.

(Apr. 5, 2005, D.C. Law 15-264, § 2, 52 DCR 241; Mar. 2, 2007, D.C. Law 16-191, § 76, 53 DCR 6794.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 16-191 validated a previously made technical correction.

Temporary Addition of Section

For Temporary (225 day) addition of section, see § 2(b) of Southeast Neighborhood House Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Amendment Act of 2002 (D.C. Law 14-260, March 27, 2003, law notification 50 DCR 2937).

For Temporary (225 day) addition of section, see § 2(b) of Southeast Neighborhood House Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Act of 2004 (D.C. Law 15-123, March 30, 2004, law notification 51 DCR 3810).

Emergency Act Amendments

For temporary (90 day) addition, see § 2 of Southeast Neighborhood House Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2002 (D.C. Act 14-533, December 2, 2002, 49 DCR 11639).

For temporary (90 day) addition, see § 2 of Southeast Neighborhood House Real Property Tax Exemption and Equitable Real Property Tax Relief Congressional Review Emergency Act of 2003 (D.C. Act 15-40, March 24, 2003, 50 DCR 2780).

For temporary (90 day) addition, see § 2(b) of Southeast Neighborhood House Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2003 (D.C. Act 15-292, January 6, 2004, 51 DCR 907).

For temporary (90 day) amendment of section, see § 9 of Finance and Revenue Technical Amendments Second Emergency Amendment Act of 2006 (D.C. Act 16-585, December 28, 2006, 54 DCR 340).

Legislative History of Laws

Law 15-264, the "Southeast Neighborhood House Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2004", was introduced in Council and assigned Bill No. 15-74, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on December 29, 2004, it was assigned Act No. 15-649 and transmitted to both Houses of Congress for its review. D.C. Law 15-264 became effective on April 5, 2005.

For Law 16-191, see notes following § 47-308.02.

Miscellaneous Notes

Section 3(a) of D.C. Law 15-264 provides:

"(a) The Council orders that:

"(1) All real property taxes or taxes under D.C. Official Code § 47-1005.01, and interest and penalties thereon, assessed against lot 0808 for the period March 1, 1993 through the first day of the month following the effective day of this act [April 5, 2005], shall be forgiven.

"(2) All real property taxes or taxes under D.C. Official Code § 47-1005.01, and interest and penalties thereon, assessed against lots 0904 and 0905 for the period March 1, 1993 through the first day of the month following the effective day of this act, shall be forgiven."

§ 47-1061. CAPITOL HILL COMMUNITY GARDEN LAND TRUST; LOT 0109 IN SQUARE 1100.

Upon the transfer of real property located at square 1100, lot 0109 to the Capitol Hill Community Garden Land Trust, the property shall be exempt from all taxation so long as the same is available for use by the public generally, not used for commercial purposes, and subject to the provisions of §§ 47-1005, 47-1007, and 47-1009 as if the exemption were granted administratively under this chapter.

(Apr. 5, 2005, D.C. Law 15-284, § 2(b), 52 DCR 855.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 15-284, the "Capitol Hill Community Garden Land Trust Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2004", was introduced in Council and assigned Bill No. 15-614, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on December 29, 2004, it was assigned Act No. 15-677 and transmitted to both Houses of Congress for its review. D.C. Law 15-284 became effective on April 5, 2005.

Sections 3 and 4 of D.C. Law 15-284 provide:

"Sec. 3. Equitable real property tax relief; exemption from transfer taxes, penalties, interest or fees.

"(a) The Council orders that all real property taxes, interest, penalties, fees, and other related charges assessed against real property located at square 1100, lot 0109, since October 1, 1994 through the first day of the month following the effective date of this act, be forgiven, and that any payment already made for this period be refunded; provided, that this property is owned by the Capitol Hill Community Garden Land Trust, available for use by the public generally, and not used for commercial purposes.

"(b) The one-time transfer of the property described in subsection (a) of this section to the Capitol Hill Community Garden Land Trust shall not be subject to any taxes, penalties, interest, or fees.

Section 7056 of D.C. Law 17-219 repealed section 4 of D.C. Law 15-284.

§ 47-1062. BREAD FOR THE CITY COMMUNITY GARDEN.

The real property located in square 445, lots 198, 199, and 200, which is owned and used by Bread For The City as a community garden, is hereby exempt from all taxation so long as the property continues to be so owned and used, not used for commercial purposes, and subject to the provisions of § 47-1005, § 47-1007, and § 47-1009, as if the exemption were granted administratively under this chapter.

(Apr. 5, 2005, D.C. Law 15-283, § 2(b), 52 DCR 853.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 15-283, the "Bread for the City Community Garden Equitable Real Property Tax Relief Act of 2004", was introduced in Council and assigned Bill No. 15- 585, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on December 29, 2004, it was assigned Act No. 15-676 and transmitted to both Houses of Congress for its review. D.C. Law 15-283 became effective on April 5, 2005.

§ 47-1063. DEPARTMENT OF THE DISTRICT OF COLUMBIA VETERANS OF FOREIGN WARS; LOT 0040, SQUARE 5167.

Property situated in square 5167, located at 1601 Kenilworth Avenue, N.E., described as lot 0040, owned, occupied, and used by the Department of the District of Columbia Veterans of Foreign Wars, is hereby exempt from all taxation so long as this same property continues to be owned and occupied by the Department of the District of Columbia Veterans of Foreign Wars, and not used for commercial purposes, providing for exemption of certain real properties.

(Apr. 5, 2005, D.C. Law 15-268, § 2(b), 52 DCR 473.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For Temporary (225 day) addition of section, see § 2 of Veterans of Foreign Wars Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Act of 2003 (D.C. Law 15-59, December 9, 2003, law notification 51 DCR 1794).

Emergency Act Amendments

For temporary (90 day) addition, see § 2 of the Veterans of Foreign Wars Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2003 (D.C. Act 15-134, July 29, 2003, 50 DCR 6853).

For temporary (90 day) addition, see § 2 of Veterans of Foreign Wars Real Property Tax Exemption and Equitable Real Property Tax Relief Congressional Review Emergency Act of 2003 (D.C. Act 15-231, November 25, 2003, 50 DCR 10725).

For temporary (90 day) addition, see § 2(b) of Veterans of Foreign Wars Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2004 (D.C. Act 15-520, August 2, 2004, 51 DCR 9002).

Legislative History of Laws

Law 15-268, the "Veterans of Foreign Wars Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2004", was introduced in Council and assigned Bill No. 15-102, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on December 29, 2004, it was assigned Act No. 15-653 and transmitted to both Houses of Congress for its review. D.C. Law 15-268 became effective on April 5, 2005.

§ 47-1064. PAYMENTS IN LIEU OF TAXES; LOTS 826 AND 831, SQUARE 491.

(a) Subject to subsection (b) of this section, the real properties located in the District of Columbia described as lots 826 and 831 in square 491, together with improvements thereon, owned by The Freedom Forum, Inc., a nonprofit corporation exempt from federal income taxation, or a wholly owned entity thereof disregarded for purposes of federal income taxation ("properties"), are hereby exempt from real property taxation as of December 21, 2000. Recordation taxes assessed against The Freedom Forum, Inc., or its disregarded entity, as a result of the transfer of the properties, shall be forgiven and any amounts paid therefor shall be refunded to the payor. The Freedom Forum, Inc., and its disregarded entity, shall be exempt from transfer and recordation taxes arising from the transfer of any portion of the properties.

(b)(1) Upon issuance of a final certificate of occupancy to The Freedom Forum, Inc., or its disregarded entity, to operate the Newseum on the properties, the properties, or portion thereof, shall be subject to a payment in lieu of taxes at the election of the District of Columbia in accordance with the provisions of that certain Land Use Restriction Agreement dated as of December 21, 2000 and recorded among the land records of the District of Columbia at the Recorder of Deeds ("Land Records") as Document Number 2000117290, as amended by that certain First Amendment to Land Use Restriction Agreement dated as of June 17, 2002 and recorded among the Land Records as Document Number 2002071121 (as amended, "Land Use Restriction Agreement"). The payment shall be treated in the same manner as a tax under § 47-1330(2) and shall be subject to collection under Chapter 13A.

(2) Upon transfer of any portion of the properties to an unrelated person, the portion of the properties so transferred shall be subject to real property taxation in accordance with the provisions of the Land Use Restriction Agreement.

(3) The foregoing provisions notwithstanding, if the Freedom Forum, Inc., or its disregarded entity, enters into a joint venture with a third party for purposes of residential development on the properties, or a portion thereof, the portion of the properties on which the residential development occurs shall become subject to real property taxation upon the earlier of:

(A) The date of issuance of a final certificate of occupancy to The Freedom Forum, Inc., or its disregarded entity, to operate the Newseum on the properties; or

(B) The date of issuance of the first final certificate of occupancy for the residential development.

(Apr. 5, 2005, D.C. Law 15-266, § 2(b), 52 DCR 468.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For Temporary (225 day) addition of section, see § 2(b) of Freedom Forum Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Act of 2002 (D.C. Law 14-222, March 25, 2003, law notification 50 DCR 2735).

For Temporary (225 day) addition of section, see § 2 of Freedom Forum Newseum Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Act of 2003 (D.C. Law 15-76, March 10, 2004, law notification 51 DCR 3368).

Emergency Act Amendments

For temporary (90 day) addition, see § 2(b) of Freedom Forum Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2002 (D.C. Act 14-423, July 17, 2002, 49 DCR 7623).

For temporary (90 day) addition, see § 2(b) of Freedom Forum Real Property Tax Exemption and Equitable Real Property Tax Relief Congressional Review Emergency Act of 2002 (D.C. Act 14-511, October 23, 2002, 49 DCR 10469).

For temporary (90 day) addition, see § 2 of Freedom Forum Real Property Tax Exemption and Equitable Real Property Tax Relief Congressional Review Emergency Act of 2003 (D.C. Act 15-1, January 22, 2003, 50 DCR 1419).

For temporary (90 day) addition, see § 2(b) of Freedom Forum Newseum Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2003 (D.C. Act 15-202, October 24, 2003, 50 DCR 9834).

For temporary (90 day) addition, see § 2(b) of Freedom Forum Newseum Real Property Tax Exemption and Equitable Real Property Tax Relief Congressional Review Emergency Act of 2004 (D.C. Act 15-318, January 28, 2004, 51 DCR 1557).

Legislative History of Laws

Law 15-266, the "Freedom Forum, Inc. Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2004", was introduced in Council and assigned Bill No. 15-76, which was referred to the Committee on

Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on December 29, 2004, it was assigned Act No. 15-651 and transmitted to both Houses of Congress for its review. D.C. Law 15-266 became effective on April 5, 2005.

References in Text

Chapter 13A, referred to in subsec. (b)(1), is Chapter 13A of this title.

§ 47-1065. DOUGLASS KNOLL, GOLDEN RULE, 1728 W STREET AND WAGNER GAINSVILLE REHABILITATION PROJECTS, LOT 840 IN SQUARE 525, LOTS 33 THROUGH 36 IN SQUARE 5734, LOTS 42 THROUGH 44 IN SQUARE 5835, LOT 166 IN SQUARE 5778, LOTS 38 THROUGH 44 IN SQUARE 5894, AND LOTS 69 THROUGH 72 IN SQUARE 5895.

(a) The real property, described as lot 840 in square 525 in the District of Columbia, shall be exempt from real property taxation for a period of 15 years so long as the property is:

- (1) Owned by Golden Rule Plaza, Inc., a tax-exempt organization;
- (2) Used as a qualified low-income housing project pursuant to a land use restriction agreement with the District of Columbia Housing Finance Agency; and
- (3) Receives assistance from one or more federal Housing and Urban Development programs pursuant to section 542 of the Housing and Community Development Act of 1992, approved October 28, 1992 (106 Stat. 3794; 12 U.S.C. § 1715z-22) ("Section 542 Program").

(b) The real property, described as lots 33 through 36 in square 5734 and lots 42 through 44 in square 5835, shall be exempt from real property taxation for a period of 15 years so long as the property is:

- (1) Owned by Wagner Gainesville, LP and controlled by its general partner, The Non-Profit Community Development Corporation Housing Development, Inc., a tax-exempt organization ("NPCDC"); and
- (2) Used as a qualified low-income housing project pursuant to an indenture of restrictive covenants with the Department of Housing and Community Development.

(c) The real property, described as lot 166 in square 5778, shall be exempt from real property taxation for a period of 15 years so long as the property is:

- (1) Owned by 1728 W Street LP, and controlled by its general partner the Non-Profit Community Development Corporation of Washington, D.C., Inc., a tax-exempt organization; and
- (2) Used as a qualified low-income housing project pursuant to an indenture of restrictive covenants with the Department of Housing and Community Development.

(d) The real property, described as lots 38 through 44 in square 5894 and lots 69 through 72 in square 5895 in the District of Columbia, shall be exempt from real property taxation for a period of 15 years so long as the property is:

- (1) Owned by Douglass Knoll Cooperative Limited Partnership and controlled by its general partner NPCDC Housing Development, Inc., an organization solely owned and controlled by the Community Development Corporation, a tax-exempt organization;
- (2) Used as a qualified low-income housing project pursuant to a restrictive land use agreement with the Housing Finance Agency; and
- (3) Receives assistance from a Section 542 program.

(Apr. 12, 2005, D.C. Law 15-336, § 2(b), 52 DCR 2036; Apr. 7, 2006, D.C. Law 16-91, § 103(c), 52 DCR 10637; Mar. 2, 2007, D.C. Law 16-191, § 109(c), 53 DCR 6794.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 16-91, in par. (a)(1), substituted "Golden Rule Plaza" for "Golden Rule Place".

D.C. Law 16-191, in the section heading and subsec. (b), substituted "lots 33" for "lots 34".

Temporary Amendments of Section

Section 2(c) of D.C. Law 16-7, in subsec. (a)(1), substituted "Golden Rule Plaza" for "Golden Rule Place".

Section 6(b) of D.C. Law 16-7 provides that the act shall expire after 225 days of its having taken effect.

Section 2(e) of D.C. Law 16-102 substituted "lots 33" for "lots 34"; and in par. (a)(1), substituted "Golden Rule Plaza" for "Golden Rule Place".

Section 11(b) of D.C. Law 16-102 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2(c) of Finance and Revenue Technical Corrections Emergency Amendment Act of 2005 (D.C. Act 16-51, March 17, 2005, 52 DCR 3164).

For temporary (90 day) amendment of section, see § 2(e) of Finance and Revenue Technical Amendments Emergency Amendment Act of 2006 (D.C. Act 16-260, January 26, 2006, 53 DCR 780).

For temporary (90 day) amendment of section, see § 2(e) of Finance and Revenue Technical Amendments Congressional Review Emergency Amendment Act of 2006 (D.C. Act 16-361, April 26, 2006, 53 DCR 3619).

For temporary (90 day) amendment of section, see § 25(c) of Finance and Revenue Technical Amendments Second Emergency Amendment Act of 2006 (D.C. Act 16-585, December 28, 2006, 54 DCR 340).

Legislative History of Laws

Law 15-336, the "Douglass Knoll, Golden Rule, 1728 W Street, and Wagner Gainesville Real Property Tax Exemption Act of 2004", was introduced in Council and assigned Bill No. 15-1034 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 7, 2004, and December 21, 2004, respectively. Signed by the Mayor on January 19, 2005, it was assigned Act No. 15-750 and transmitted to both Houses of Congress for its review. D.C. Law 15-336 became effective on April 12, 2005.

For Law 16-91, see notes following § 47-857.04.

For Law 16-191, see notes following § 47-308.02.

Effective Dates

Section 3 of D.C. Law 15-336 provides: "Section 2 shall apply as of April 1, 2004."

Section 109(f) of D.C. Law 16-191 provided: "Subsections (b) and (c) of this section shall apply as of April 1, 2004."

§ 47-1066. THE CATHOLIC UNIVERSITY OF AMERICA'S SOLDIERS AND AIRMEN'S HOME, PARCEL NO. 121/29.

The Catholic University of America's Soldiers' and Airmen's Home, parcel No. 121/29, located in the Northeast quadrant of the District of Columbia and comprising approximately 49 acres of land generally bounded by North Capitol Street, Irving Street, Michigan Avenue, Harewood Road, and the Pope John Paul II Cultural Center, together with the improvements thereon and owned by The Catholic University of America, shall be exempt from all taxation so long as it is owned and planned for use by, or actually used by, The Catholic University of America for its purposes and activities, and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009, as if the exemption were granted administratively.

(Oct. 20, 2005, D.C. Law 16-33, § 1162(b), 52 DCR 7503.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition of section, see § 1162(b) of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

Legislative History of Laws

For Law 16-33, see notes following § 47-308.01.

Miscellaneous Notes

Short title of subtitle U of title I of Law 16-33: Section 1161 of D.C. Law 16-33 provided that subtitle U of title I of the act may be cited as the Catholic University of America Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2005.

§ 47-1067. WAY OF THE CROSS CHURCH OF CHRIST; LOTS 918, 7, 9, 11, 118, 119, 120, 121, 122, 123, 124, 125, 126, 800, 801, 861, 863, 865, 867, 869, AND 871 IN SQUARE 5730.

The real property located at square 5730, lots 918, 7, 9, 11, 118, 119, 120, 121, 122, 123, 124, 125, 126, 800, 801, 861, 863, 865, 867, 869, and 871, shall be exempt from all taxation so long as the property is owned by the Way of the Cross Church of Christ and the property located on square 5730, lot 918 is used as the principal residence of the pastor of the church.

(Oct. 20, 2005, D.C. Law 16-33, § 1192(b), 52 DCR 7503.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition of section, see § 1192(b) of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

Legislative History of Laws

For Law 16-33, see notes following § 47-308.01.

Miscellaneous Notes

Short title of subtitle X of title I of Law 16-33: Section 1191 of D.C. Law 16-33 provided that subtitle X of title I of the act may be cited as the Way of the Cross Church of Christ Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2005.

§ 47-1068. APPALACHIAN STATE UNIVERSITY, LOT 42 IN SQUARE 871.

The property located in the Southeast quadrant of the District of Columbia and described as lot 42 in square 871, comprising land located adjacent to North Carolina Avenue, S.E., together with the improvements thereon and owned by The Board of Trustees of the Endowment Fund of Appalachian State University, shall be exempt from all taxation so long as it is owned by The Board of Trustees of the Endowment Fund of Appalachian State University and planned for use by the Appalachian State University for its purposes and activities, and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47- 1007, and 47-1009.

(Oct. 20, 2005, D.C. Law 16-33, § 1202(b), 52 DCR 7503.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 1202(b) of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

Legislative History of Laws

For Law 16-33, see notes following § 47-308.01.

Miscellaneous Notes

Short title of subtitle Y of title I of Law 16-33: Section 1201 of D.C. Law 16-33 provided that subtitle Y of title I of the act may be cited as the Appalachian State University Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2005.

§ 47-1069. AMERICAN PSYCHOLOGICAL ASSOCIATION, LOT 146, SQUARE 677.

The real estate described for assessment and taxation purposes as lot 146, square 677, in the District of Columbia, and the buildings located thereon, owned by APA 750 LLC, a wholly-owned subsidiary of the American Psychological Association, a District of Columbia nonprofit corporation, is hereby exempt from taxation for that portion of property owned by APA 750 LLC and occupied and used by the American Psychological Association to the extent that the property continues to be so owned and occupied, and not used for commercial purposes, subject to the provisions of §§ 47-1007 and 47-1009.

(Oct. 20, 2005, D.C. Law 16-33, § 1222(b), 52 DCR 7503.)

HISTORICAL AND STATUTORY NOTES

Miscellaneous Notes

Short title of subtitle AA of title I of Law 16-33: Section 1221 of D.C. Law 16-33 provided that subtitle AA of title I of the act may be cited as the American Psychological Association Partial Real Property Tax Exemption Continuation Act of 2005.

§ 47-1070. WALTER REED MILITARY HOUSING.

Certain real property, described as parcels 319/2, 319/3, and 319/4, at the Walter Reed U.S. Army Medical Center, together with the improvements thereon and any future improvements constructed thereon, shall be exempt from all taxation, including ordinary and special taxes and use or possessory

interest taxes, on real property or the use thereof, so long as the property is used for the purposes of housing military personnel or their families, as contemplated by 10 U.S.C. §§ 2871 through 2885, subject to the provisions of §§ 47- 1005, 47-1007, and 47-1009. The transfer of a leasehold or fee interest in the property, or the improvements thereon, from the United States of America, or any branch of the U.S. military; the recordation of any lease, deed, deed of trust, other security instrument, or financing used for the improvement or construction of military housing; and the transfer from any entity to the United States government, or any branch of the U.S. military, shall be exempt from all transfer and recordation taxes of or imposed by the District of Columbia.

(Dec. 10, 2005, D.C. Law 16-36, § 2(b), 52 DCR 9059.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For Temporary (225 day) addition, see § 2 of Walter Reed Property Tax Exemption Reconfirmation Temporary Act of 2004 (D.C. Law 15-197, December 7, 2004, law notification 52 DCR 441).

Emergency Act Amendments

For temporary (90 day) addition, see § 2(b) of Walter Reed Property Tax Exemption Reconfirmation Emergency Act of 2004 (D.C. Act 15-447, June 23, 2004, 51 DCR 6562).

For temporary (90 day) addition, see § 2(b) of Walter Reed Property tax Exemption Reconfirmation Congressional Review Emergency Act of 2004 (D.C. Act 15-629, November 30, 2004, 52 DCR 1141).

For temporary (90 day) addition, see § 2(b) of Walter Reed Property Tax Exemption Reconfirmation Emergency Act of 2005 (D.C. Act 16-144, July 26, 2005, 52 DCR 7181).

For temporary (90 day) addition, see § 2(b) of Walter Reed Property Tax Exemption Reconfirmation Congressional Review Emergency Act of 2005 (D.C. Act 16-185, October 28, 2005, 52 DCR 10010).

Legislative History of Laws

Law 16-36, the "Walter Reed Property Tax Exemption Reconfirmation Act of 2005", was introduced in Council and assigned Bill No. 16-143 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 6, 2005, and September 20, 2005, respectively. Signed by the Mayor on October 4, 2005, it was assigned Act No. 16-170 and transmitted to both Houses of Congress for its review. D.C. Law 16-36 became effective on December 10, 2005.

Miscellaneous Notes

Walter Reed Local Redevelopment Authority, see Mayor's Order 2006-21, February 15, 2006 (53 DCR 2722).

§ 47-1071. NATIONAL COMMUNITY REINVESTMENT COALITION; LOT 20, SQUARE 222.

The real estate described for assessment and taxation purposes as lot 20, square 222, in the District of Columbia, and the buildings located thereon, owned by National Community Reinvestment Coalition, Inc., a District of Columbia nonprofit corporation, is hereby exempt from taxation for that portion of property owned by the National Community Reinvestment Coalition and occupied and used by the National Community Reinvestment Coalition or its nonprofit tenants to the extent that the property continues to be so owned and occupied, and not used for commercial purposes, subject to the provisions of §§ 47- 1007 and 47-1009.

(Mar. 8, 2006, D.C. Law 16-60, § 2(b), 53 DCR 19.)

§ 47-1072. NEW COLUMBIA COMMUNITY LAND TRUST; LOTS 803, 804, 805, 806, 807, AND 808 IN SQUARE 4110.

(a) The real property located at lots 803, 804, 805, 806, 807, and 808 in square 4110 shall be exempt from taxation so long as the property is owned by the New Columbia Community Land Trust and the property is used as a public park.

(b)(1) The Council orders that all unpaid real property taxes, interest, penalties, fees, and other related charges assessed against real property located at lots 803, 804, 805, 806, 807, and 808 in square 4110, shall be forgiven; provided, that if the property is used or sold for any purpose other than as a public park or for the provision of affordable housing, the sum of all such unpaid real property tax and penalties and all real property taxes accruing thereafter, plus 5% interest, shall be paid to the District of Columbia from the proceeds from the sale; provided further, that this subsection shall constitute a lien against the real property to secure the repayment of such amounts.

(2) For the purposes of this subsection, the term "affordable housing" means residential real property provided under the standards of any affordable housing program in the District of Columbia.

(c) The exemption under this section shall be subject to the provisions of §§ 47-1007 and 47-1009.

(June 16, 2006, D.C. Law 16-131, § 2(b), 53 DCR 4725.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

Section 2(b) of D.C. Law 16-75 added § 47-1071 to read as follows:

"§ 47-1071. New Columbia Community Land Trust; lots 803, 804, 805, 806, 807, and 808 in square 4110.

"(a) The real property located at lots 803, 804, 805, 806, 807, and 808 in square 4110 shall be exempt from taxation so long as the property is owned by the New Columbia Community Land Trust and the property is used as a public green space.

"(b) The Council orders that all unpaid real property taxes, interest, penalties, fees, and other related charges assessed against real property located at lots 803, 804, 805, 806, 807, and 808 in square 4110, shall be forgiven; provided, that if the property is used or sold for any purpose other than the provision of affordable housing, the sum of all such unpaid real property tax and penalties and all real property taxes accruing thereafter, plus 5% interest, shall be paid to the District of Columbia out of the proceeds from the sale."

Section 6(b) of D.C. Law 16-75 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition, see § 2(b) of New Columbia Community Land Trust 22nd and Channing Streets, N.E. Tax Exemption Emergency Act of 2005 (D.C. Act 16-243, December 22, 2005, 53 DCR 266).

For temporary (90 day) addition, see § 2(b) of New Columbia Community Land Trust 20th and Channing Streets, N.E. Tax Exemption Congressional Review Emergency Act of 2006 (D.C. Act 16-328, March 23, 2006, 53 DCR 2585).

For temporary (90 day) additions, see § 1072(b) of Fiscal Year 2007 Budget Support Emergency Act of 2006 (D.C. Act 16-477, August 8, 2006, 53 DCR 7068).

Legislative History of Laws

Law 16-131, the "New Columbia Community Land Trust 20th and Channing Streets, N.E. Tax Exemption Act of 2006", was introduced in Council and assigned Bill No. 16-558 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on March 7, 2006, and April 4, 2006, respectively. Signed by the Mayor on April 21, 2006, it was assigned Act No. 16-349 and transmitted to both Houses of Congress for its review. D.C. Law 16-131 became effective on June 16, 2006.

Miscellaneous Notes

Section 3 of D.C. Law 16-131 provides:

"Sec. 3. The Office of the Chief Financial Officer shall include the fiscal effect of this act in its February 15, 2006 revenue estimates, subject to the priorities in section 1042 of the Fiscal Year 2006 Budget Support Act of 2005, effective October 20, 2005 (D.C. Law 16-33; 52 DCR 7503)."

Applicability of D.C. Law 16-131: Section 4 of D.C. Law 16-131, as amended by D.C. Law 17-219, § 7076, provides:

"Sec. 4. Applicability.

"This act shall take effect subject to:

"(1) Repealed.

"(2) The payment by the New Columbia Community Land Trust of all legal and administrative costs of the purchaser at tax sale of the property located at lots 803, 804, 805, 806, 807, and 808 in square 4110 from the tax sale of the property."

§ 47-1073. TRIANGLE COMMUNITY GARDEN; LOT 58, SQUARE 1966.

(a) The real property located at lot 58, square 1966 shall be exempt from taxation so long as the real property is used as a community garden.

(b) The Council orders that all unpaid real property taxes, interest, penalties, fees, and other related charges assessed against real property located at lot 58, square 1966, shall be forgiven and the amount necessary to redeem the real property under § 47-1361(a)(1) shall be deposited with the Chief Financial Officer on behalf of the owner; provided, that all other amounts necessary to redeem the real property under § 47-1361 are paid from any source to the Chief Financial Officer on behalf of the owner; provided further, that if the real property is used for any purpose other than as a community garden, the sum of all

such unpaid real property tax and penalties and all real property taxes accruing thereafter, plus 5% interest, shall be paid to the District of Columbia; provided further, that this subsection shall constitute a lien against the real property to secure the repayment of such amounts.

(Sept. 19, 2006, D.C. Law 16-153, § 2(b), 53 DCR 5373.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

Section 2(b) of D.C. Law 16-135 added § 47-1074 to read as follows:

"§ 47-1074. Triangle Community Garden; lot 58, square 1966.

"(a) The real property located at lot 58, square 1966 shall be exempt from taxation so long as the real property is used as a community garden.

"(b)(1) The Council orders that all unpaid real property taxes, interest, penalties, fees, and other related charges assessed against real property located at lot 58, square 1966, shall be forgiven and the amount necessary to redeem the real property under § 47-1361(a)(1) shall be deposited with the Chief Financial Officer on behalf of the owner; provided, that all other amounts necessary to redeem the real property under § 47-1361 are paid from any source to the Chief Financial Officer on behalf of the owner; provided further, that if the real property is used for any purpose other than as a community garden, the sum of all such unpaid real property tax and penalties and all real property taxes accruing thereafter, plus 5% interest, shall be paid to the District of Columbia; provided further, that this subsection shall constitute a lien against the real property to secure the repayment of such amounts.

"(2) Any person who uses the real property as a community garden shall have standing to redeem the real property on behalf of the owner."

Section 6(b) of D.C. Law 16-135 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition, see §§ 2(b), 3 of Triangle Community Garden Equitable Real Property Tax Exemption and Relief Act of 2006 (D.C. Act 16-330, March 23, 2006, 53 DCR 2589).

Legislative History of Laws

Law 16-153, the "Triangle Community Garden Equitable Real Estate Property Tax Exemption and Relief Act of 2006", was introduced in Council and assigned Bill No. 16-647 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 2, 2006, and June 6, 2006, respectively. Signed by the Mayor on June 26, 2006, it was assigned Act No. 16-394 and transmitted to both Houses of Congress for its review. D.C. Law 16- 153 became effective on September 19, 2006.

§ 47-1074. THEATRE DOWNTOWN, INC.; LOT 26, SQUARE 406.

The portion of real property located at lot 26, square 406 and leased to the Theatre Downtown, Inc., is hereby exempt from real property taxation so long as it is leased to the Theatre Downtown, Inc., and used for the purpose of producing and staging live theatre performances; provided, that the benefit of this exemption shall be passed on to the Theatre Downtown, Inc.

(Sept. 29, 2006, D.C. Law 16-172, § 2(b), 53 DCR 6432.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 1072(b) of Fiscal Year 2007 Budget Support Emergency Act of 2006 (D.C. Act 16-477, August 8, 2006, 53 DCR 7068).

For temporary (90 day) addition, see § 1072(b) of Fiscal Year 2007 Budget Support Congressional Review Emergency Act of 2006 (D.C. Act 16-499, October 23, 2006, 53 DCR 8845).

For temporary (90 day) addition, see § 1072(b) of Fiscal Year 2007 Budget Support Congressional Review Emergency Act of 2007 (D.C. Act 17-1, January 16, 2007, 54 DCR 1165).

Legislative History of Laws

Law 16-172, the "Washington Stage Guild Tax Exemption Act of 2006", was introduced in Council and assigned Bill No. 16-758 which was referred to the Committee of Finance and Revenue. The Bill was adopted on first and second readings on June 6, 2006, and July 11, 2006, respectively. Signed by the Mayor on July 18, 2006, it was assigned Act No. 16-441 and transmitted to both Houses of Congress for its review. D.C. Law 16-172 became effective on September 29, 2006.

Miscellaneous Notes

Section 3 of D.C. Law 16-172, as amended by D.C. Law 17-219, § 7081, provides:

"Sec. 3. Applicability; conditional effect.

"(a) Section 2 shall apply as of the date of execution of the lease for the real property by Theatre Downtown, Inc.

"(b) Repealed.

"(c) Repealed."

§ 47-1075. FAR SOUTHEAST COMMUNITY ORGANIZATION; LOTS 73, 74, AND 75 IN SQUARE 5753.

(a) For the purposes of this section, the term "inclusive housing" means a housing development in which all units are rented to occupying households with not more than 80% of area median income (adjusted for household size) for a rent not exceeding 30% of household income as such amounts are determined by the United States Department of Housing and Urban Development.

(b) The real property located at lots 73, 74, and 75, square 5753, shall be exempt from taxation so long as the property is owned by Far Southeast Community Organization and the property is used for inclusive housing. If the real property is sold or is not used for the purpose of inclusive housing, the exemption shall terminate as of the beginning of the year in which the sale or non-compliant use occurred; provided, that if the real property ceases to be used for the purpose of inclusive housing less than 15 years after the effective date of this section:

(1) The exemption shall terminate as of the effective date of this section and the amount of taxes exempted under this section shall become due; and

(2) This subsection shall constitute a lien against the property to secure the repayment of such amount, plus interest accruing thereon.

(Mar. 2, 2007, D.C. Law 16-192, § 1072(b), 53 DCR 6899; Mar. 25, 2009, D.C. Law 17-353, §§ 133, 170(c), 254(b), 56 DCR 1117.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 17-353 validated a previously made technical correction in the section designation.

Temporary Addition of Section

Section 2 of D.C. Law 16-157, as amended by section 13(b) of D.C. Law 16-294, added § 47-1074 to read as follows:

"§ 47-1074. Far Southeast Community Organization; lots 73, 74, and 75, square 5753.

"(a) For the purposes of this section, the term "inclusive housing" means a housing development in which units are rented to occupying households with not more than 80% of area median income (adjusted for household size) for a rent not exceeding 30% of household income as such amounts are determined by the United States Department of Housing and Urban Development.

"(b) The real property located at lots 73, 74, and 75, square 5753, shall be exempt from taxation so long as the property is owned by Far Southeast Community Organization and the property is used for inclusive housing. If the real property is sold or is not used for the purpose of inclusive housing, the exemption shall terminate as of the beginning of the year in which the sale or non-compliant use occurred."

Section 6(b) of D.C. Law 16-157 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition, see § 2(b) of Far Southeast Community Organization Tax Exemption and Forgiveness for Accrued Taxes Exemption and Relief Act of 2006 (D.C. Act 16-372, May 19, 2006, 53 DCR 4384).

For temporary (90 day) addition, see § 2(b) of Far Southeast Community Organization Tax Exemption and Forgiveness for Accrued Taxes Congressional Review Emergency Act of 2006 (D.C. Act 16-449, July 21, 2006, 53 DCR 6491).

Legislative History of Laws

For Law 16-192, see notes following § 47-340.23.

For Law 17-353, see notes following § 47-308.

Miscellaneous Notes

Short title: Section 1071 of D.C. Law 16-192 provided that subtitle G of title I of the act may be cited as the "Far Southeast Community Organization Tax Exemption and Forgiveness for Accrued Taxes Act of 2006".

§ 47-1076. HEURICH HOUSE FOUNDATION; LOT 79, SQUARE 115.[NOT FUNDED]

(Jan. 29, 2008, D.C. Law 17-88, § 2(b), 54 DCR 11916.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 2(b) of Heurich House Foundation Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2008 (D.C. Act 17-267, January 24, 2008, 55 DCR 1496).

Legislative History of Laws

Law 17-88, the "Heurich House Foundation Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2007", was introduced in Council and assigned Bill No. 17-143 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 23, 2007, and November 6, 2007, respectively. Signed by the Mayor on November 27, 2007, it was assigned Act No. 17-206 and transmitted to both Houses of Congress for its review. D.C. Law 17-88 became effective on January 29, 2008.

Miscellaneous Notes

Section 4 of D.C. Law 17-88 provides that this act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan.

The Budget Director of the Council of the District of Columbia has determined, as of February 15, 2012, that the fiscal effect of Law 17-88 has not been included in an approved budget and financial plan. Therefore, the provisions of this section, enacted by Law 17-88, are not in effect.

§ 47-1077. TREGARON CONSERVANCY, LOTS 849 AND 857, SQUARE 2084.

The real property described as Lots 849 and 857, Square 2084, shall be exempt from real property taxation so long as:

- (1) The real property is owned by the Tregaron Conservancy, a District corporation which is exempt from federal taxes, and is used solely to further its tax-exempt purposes;
- (2) The real property is not improved further (except as necessary for maintenance), is maintained as open space and parkland in a manner consistent with the real property's historical significance, and is reasonably accessible to the general public without charge or payment of a fee of any kind; and
- (3) All reports required by § 47-1007 are properly made by the Tregaron Conservancy.

(Mar. 20, 2008, D.C. Law 17-119, § 2(b), 55 DCR 1473; Apr. 8, 2011, D.C. Law 18-370, § 742(b), 58 DCR 1008.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 18-370 rewrote the section heading which had read: "Tregaron Conservancy, Tregaron Limited Partnership, and Washington International School, Lots 842 and 843, Square 2084"; and substituted "The real property described as Lots 849 and 857, Square 2084" for "The portion of real property described as Lots 842 and 843 (formerly Lot 839), Square 2084, which will be transferred from Tregaron Limited Partnership to Tregaron Conservancy,".

Temporary Amendments of Section

Section 2(b) of D.C. Law 18-170 rewrote the section heading to read as follows: "§ 47-1077. Tregaron Conservancy, Lots 849 and 857, Square 2084."; and substituted "The real property described as Lots 849 and 857, Square 2084," for "The portion of real property described as Lots 842 and 843 (formerly Lot 839), Square 2084, which will be transferred from Tregaron Limited Partnership to Tregaron Conservancy,".

Section 4(b) of D.C. Law 18-170 provides that the act shall expire after 225 days of its having taken effect.

Temporary Addition of Section

Section 2(b) of Law 17-54 added § 47-1076 to read as follows:

"§ 47-1076. Tregaron Conservancy, lots 842 and 843 in square 2084.

"The portion of real property described as lots 842 and 843 (formerly lot 839) in square 2084, which will be transferred from Tregaron Limited Partnership to Tregaron Conservancy, shall be exempt from real property

taxation so long as the real property:

"(1) Is owned by the Tregaron Conservancy, a District corporation which is exempt from federal taxes and is used solely to further its tax-exempt purposes; and

"(2) Remains unimproved (except as necessary for maintenance), is maintained as open space and parkland in a manner consistent with the real property's historical significance, and is reasonably accessible to the general public without charge or payment of a fee of any kind."

Section 5(b) of D.C. Law 17-54 provides that the act shall expire after 225 days of its having taken effect.

Section 2(b) of D.C. Law 17-99 added § 47-1077 to read as follows:

"§ 47-1077. Building Hope; Lot 802, Square 5357.

"(a) The real property, described as Lot 802, Square 5357 in the District of Columbia, is exempt from real property and recordation and transfer taxes for the period from August 21, 2006 through March 22, 2007, the period in which the property was owned by Building Hope, an organization that provides funding for public charter school facilities in the District.

"(b) All real property and transfer and recordation taxes, along with any interest, penalties, fees, and other related charges, assessed against the real property described as Lot 802, Square 5357 for the period of August 21, 2006, through March 22, 2007, shall be forgiven, and any payments made for these purposes during this period shall be refunded to the payer."

Section 5(b) of D.C. Law 17-99 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition, see § 2(b) of Tregaron Conservancy Tax Exemption and Relief Emergency Act of 2007 (D.C. Act 17-110, July 27, 2007, 54 DCR 8225).

For temporary (90 day) addition, see § 2(b) of Building Hope Real Property Tax Exemption and Equitable Property Tax Relief Emergency Act of 2007 (D.C. Act 17- 159, October 18, 2007, 54 DCR 10928).

For temporary (90 day) addition, see § 2(b) of Building Hope Real Property Tax Exemption and Equitable Property Tax Relief Congressional Review Emergency Amendment Act of 2008 (D.C. Act 17-254, January 23, 2008, 55 DCR 1268).

For temporary (90 day) addition, see §§ 2(b) and 3 of Building Hope Real Property Tax Exemption and Equitable Real Property Tax Relief Congressional Review Emergency Act of 2008 (D.C. Act 17-434, July 16, 2008, 55 DCR 8266).

For temporary (90 day) addition, see § 2(b) of Tregaron Conservancy Clarification Emergency Act of 2010 (D.C. Act 18-344, March 22, 2010, 57 DCR 2856).

For temporary (90 day) amendment of section, see § 742(b) of Fiscal Year 2011 Supplemental Budget Support Emergency Act of 2010 (D.C. Act 18-694, January 19, 2011, 58 DCR 662).

Legislative History of Laws

Law 17-119, the "Tregaron Conservancy Tax Exemption and Relief Act of 2008", was introduced in Council and assigned Bill No. 17-342 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 11, 2007, and January 8, 2008, respectively. Signed by the Mayor on January 24, 2008, it was assigned Act No. 17-263 and transmitted to both Houses of Congress for its review. D.C. Law 17-119 became effective on March 20, 2008.

For history of Law 18-370, see notes under § 47-143.

Miscellaneous Notes

Sections 3 and 5 of D.C. Law 17-119 provide:

"Sec. 3. Transfer exempt from transfer and recordation taxes.

"The conveyance of the real property in Lots 842 and 843 (formerly Lot 839), Square 2084 from Tregaron Limited Partnership to Tregaron Conservancy and the Washington International School shall be exempt from the tax imposed by section 303 of the District of Columbia Recordation Tax Act, approved March 2, 1962 (76 Stat. 11; D.C. Official Code § 42-1103), and D.C. Official Code § 47- 903."

"Sec. 5. Inclusion in the budget and financial plan.

"This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan or a revised revenue estimate certified by the Chief Financial Officer."

Short title: Section 741 of D.C. Law 18-370 provided that subtitle E of title VII of the act may be cited as "Tregaron Conservancy Tax Exemption Clarification Act of 2010".

§ 47-1078. SOME, INC., AND AFFILIATES PROPERTY TAX EXEMPTION.

(a)(1) The real properties listed in paragraph (2) of this subsection and owned by SOME, Inc., Affordable Housing Opportunities, Inc., or by an entity controlled, directly or indirectly, by SOME, Inc., or Affordable Housing Opportunities, Inc., shall be exempt from real property taxation, effective as of the dates stated in paragraph (2) of this subsection, so long as:

(A) The real property continues to be used in accordance with the application for property tax exemption filed for that particular property;

(B) The owner continues to be SOME, Inc., or Affordable Housing Opportunities, Inc., or an entity controlled, directly or indirectly, by SOME, Inc., or Affordable Housing Opportunities, Inc.; or

(C)(i) The owner is any entity, for-profit or nonprofit; and

(ii) The real property continues to be under applicable use restrictions during a:

(I) Federal low-income housing tax credit compliance period; or

(II) Department of Housing and Community Development compliance period.

(2) The following real properties shall be exempt from real property taxation in accordance with paragraph (1) of this subsection:

(A) Lot 811, Square 3567, located at 1876 4th Street, N.E., effective August 1, 2006;

(B) Lot 812, Square 3567, located at 1876 4th Street, N.E., effective August 1, 2006;

(C) Lot 33, Square 5322, located at 360 50th Street, S.E., effective June 1, 2007;

(D) Lot 34, Square 5322, located at 350 50th Street, S.E., effective June 1, 2007;

(E) Parcel 2180096, Square 5616, located at 1701 19th Street, S.E., effective April 1, 2006;

(F) Lot 815, Square 5637, located at 2810-2872 Texas Avenue, S.E., effective June 1, 2007;

(G) Lot 47, Square 5760, located at 2125 18th Street, S.E., effective July 1, 2005;

(H) Lot 894, Square 5765, located at 1667 Good Hope Road, S.E., effective January 1, 2007;

(I) Lot 811, Square 6129, located at 3828 --3830 South Capitol Street, S. E., effective June 1, 2007;

(J) Lot 822, Square 6164, located at 740 Barnaby Street, S.E., effective March 1, 2007; and

(K) Lots 2086 --2127, Square 6164, located at 730 --736 Chesapeake Street, S.E., effective November 1, 2007.

(b) The properties contained in this section shall make the annual reports required by § 47-1007.

(c) The conveyance of any of the properties described in subsection (a) of this section to SOME, Inc., Affordable Housing Opportunities, Inc. or an entity controlled, directly or indirectly, by either of them shall be exempt from the tax imposed by Chapter 11 of Title 42, and the transfer of any of the properties described in subsection (a) of this section by SOME, Inc., Affordable Housing Opportunities, Inc., or an entity controlled, directly or indirectly, by either of them shall be exempt from the tax imposed by Chapter 9 of this title.

(July 18, 2008, D.C. Law 17-185, § 2(b), 55 DCR 6104; Aug. 6, 2010, D.C. Law 18-212, § 2(b), 57 DCR 4953; Sept. 14, 2011, D.C. Law 19-21, § 7092(a), 58 DCR 6226; Sept. 26, 2012, D.C. Law 19-171, § 114(d), 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 18-212, in the section heading, substituted "SOME, Inc." for "So Others Might Eat, Inc."; and rewrote subsec. (a), which had read as follows:

"(a) The following properties owned by So Others Might Eat, Inc., Affordable Housing Opportunities, Inc., or by an entity controlled, directly or indirectly, by So Others Might Eat, Inc., or Affordable Housing Opportunities, Inc., are exempt from real property taxation, effective as of the dates stated below, so long as the property continues to be used in accordance with the application for property tax exemption filed for that particular property and the owner continues to be So Others Might Eat, Inc., or Affordable Housing Opportunities, Inc. or an entity controlled, directly or indirectly, by So Others Might Eat, Inc., or Affordable Housing Opportunities, Inc.:

"(1) Lot 811, Square 3567, located at 1876--4th Street, N.E., effective August 1, 2006;

"(2) Lot 812, Square 3567, located at 1876--4th Street, N.E., effective August 1, 2006;

"(3) Lot 33, Square 5322, located at 360--50th Street, S.E., effective June 1, 2007;

"(4) Lot 34, Square 5322, located at 350--50th Street, S.E., effective June 1, 2007;

"(5) Parcel 2180096, Square 5616, located at 1701--19th Street, S.E., effective April 1, 2006;

"(6) Lot 815, Square 5637, located at 2810--2872 Texas Avenue, S.E., effective June 1, 2007;
"(7) Lot 47, Square 5760, located 2125--18th Street, S.E., effective July 1, 2005;
"(8) Lot 894, Square 5765, located at 1667 Good Hope Road, S.E., effective January 1, 2007;
"(9) Lot 811, Square 6129, located at 3828--3830 South Capitol Street, S. E., effective June 1, 2007;
"(10) Lot 822, Square 6164, located at 740 Barnaby Street, S.E., effective March 1, 2007; and
"(11) Lots 2086--2127, Square 6164, located at 730--736 Chesapeake Street, S.E., effective November 1, 2007."

D.C. Law 19-21 added subsec. (c).

D.C. Law 19-171, in subsec. (c), substituted "this title" for "Title 47 of this District of Columbia Official Code".

Temporary Amendments of Section

Section 2(b) of D.C. Law 17-296 substituted "SOME, Inc." for "So Others Might Eat, Inc." wherever it appears; and substituted "Inc., or the property continues to be under applicable use restrictions during a federal low-income housing tax credit compliance period:" for "Inc.:".

Section 4(b) of D.C. Law 17-296 provides that the act shall expire after 225 days of its having taken effect.

Section 2(b) of D.C. Law 18-168 substituted "SOME, Inc." for "So Others Might Eat, Inc." wherever it appears and substituted "Housing Opportunity, Inc., or the owner is an entity (for profit or nonprofit) and the property continues to be under applicable use restrictions during a federal low-income housing tax credit compliance period or a Department of Housing and Community Development compliance period:" for "Housing Opportunity, Inc.:".

Section 4(b) of D.C. Law 18-168 provides that the act shall expire after 225 days of its having taken effect.

Temporary Addition of Section

Section 2(b) of D.C. Law 17-276 added a section to read as follows:

"§ 47-1079. Washington Parks & People Property Tax Exemption.

"(a) The Council of the District of Columbia orders that all real property taxes, interest, penalties, fees, and other related charges assessed against real property located at Square 2841, Lots 0841, 0847, 0848, and 0851, for the period of tax years 1998 to 2008, be forgiven, as of August 4, 2008; provided, that this property is owned and used by Washington Parks & People as a public park, which is available for use by the public, and not used for commercial purposes.

"(b) The one-time transfer of the property specified in subsection (a) of this section to Washington Parks & People shall not be subject to the recordation and transfer taxes and fees under Chapters 9 or 14 of this title.

"(c) Upon the transfer of the property described in subsection (a) of this section to Washington Parks & People, the property shall be exempt from all taxation so long as the same is used in carrying out the public purposes and activities of Washington Parks & People, and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009."

Section 4(b) of D.C. Law 17-276 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition, see § 7012(b) of Fiscal Year 2009 Budget Support Emergency Act of 2008 (D.C. Act 17-468, July 28, 2008, 55 DCR 8746).

For temporary (90 day) addition, see § 2(b) of Washington Parks & People Equitable Real Property Tax Relief Emergency Act of 2008 (D.C. Act 17-489, August 4, 2008, 55 DCR 9160).

For temporary (90 day) addition, see § 2(b) of Washington Parks & People Equitable Real Property Tax Relief Congressional Review Emergency Act of 2008 (D.C. Act 17-540, October 20, 2008, 55 DCR 11421).

For temporary (90 day) amendment of section, see § 2(b) of SOME, Inc. Technical Amendments Emergency Act of 2008 (D.C. Act 17-542, October 20, 2008, 55 DCR 11426).

For temporary (90 day) repeal of section 3 of D.C. Law 17-185, see § 7023 of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) repeal of section 3 of D.C. Law 17-185, see § 7023 of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

For temporary (90 day) amendment of section, see § 2(b) of SOME, Inc., Technical Amendments Emergency Act of 2010 (D.C. Act 18-340, March 22, 2010, 57 DCR 2848).

Legislative History of Laws

Law 17-185, the "So Others Might Eat Property Tax Exemption Act of 2008", was introduced in Council and assigned Bill No. 17-374 which was referred to the Committee on Finance and Revenue. The Bill was adopted

on first and second readings on April 1, 2008, and May 6, 2008, respectively. Signed by the Mayor on May 20, 2008, it was assigned Act No. 17-378 and transmitted to both Houses of Congress for its review. D.C. Law 17-185 became effective on July 18, 2008.

Law 18-212, the "Some, Inc., Technical Amendments Act of 2010", was introduced in Council and assigned Bill No. 18-669, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 4, 2010, and May 18, 2010, respectively. Signed by the Mayor on June 7, 2010, it was assigned Act No. 18-431 and transmitted to both Houses of Congress for its review. D.C. Law 18-212 became effective on August 6, 2010.

For history of Law 19-21, see notes under § 47-305.02.

For history of Law 19-171, see notes under § 47-369.01.

Miscellaneous Notes

Section 3 of D.C. Law 17-185 provides:

"Sec. 3. Applicability.

"This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan."

Section 7023 of D.C. Law 18-111 repealed section 3 of D.C. Law 17-185.

Short title: Section 7091 of D.C. Law 19-21 provided that subtitle J of title VII of the act may be cited as "SOME, Inc. and Affiliates Transfer and Recordation Exemption and Equitable Tax Relief Act of 2011".

§ 47-1079. GOLDEN RULE PLAZA, INC., LOTS 837, 841, AND 842, SQUARE 525, AND LOT 840, SQUARE 526.

The real properties described as Lots 837, 841, and 842, Square 525, and Lot 840, Square 526, owned by Golden Rule Plaza, Inc., a nonprofit corporation, shall be exempt from all taxation for a period of 15 years so long as these real properties continue to be owned by Golden Rule Plaza, Inc., and are not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(Aug. 16, 2008, D.C. Law 17-219, § 7012(b), 55 DCR 7598.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 2(b) of Golden Rule Plaza, Inc., Real Property Tax Exemption and Real Property Tax Relief Emergency Act of 2007 (D.C. Act 17-177, November 5, 2007, 54 DCR 11223).

Legislative History of Laws

For Law 17-219, see notes following § 47-318.05a.

Miscellaneous Notes

Short title: Section 7011 of D.C. Law 17-219 provided that subtitle F of title VII of the act may be cited as the "Golden Rule Plaza, Inc., Real Property Tax Exemption and Real Property Tax Relief Act of 2008".

§ 47-1080. BOLLING AIR FORCE BASE HOUSING.

(a) The real property, located in Square 6072, or otherwise at the Bolling Air Force Base, together with the improvements thereon, and any future improvements constructed thereon, shall be exempt from all taxation, including ordinary and special taxes and use or possessory interest taxes, on real property or the use thereof, so long as the property is used for the purposes of housing military personnel or their families, as contemplated by 10 U.S.C. §§ 2871 through 2885, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(b) The following shall be exempt from all transfer and recordation taxes of, or imposed by, the District:

- (1) The transfer of a leasehold or fee interest in the property, or the improvements thereon, from the United States of America, or any branch of the United States military;
- (2) The recordation of any lease, deed, deed of trust, other security instrument, or financing used for the improvement or construction of military housing and related facilities; and
- (3) The transfer from any entity to the United States government, or any branch of the United States military.

(Mar. 21, 2009, D.C. Law 17-338, § 2(b), 56 DCR 945.)

HISTORICAL AND STATUTORY NOTES

Section 2(b) of D.C. Law 17-266 added a section to read as follows:

"§ 47-1080. Bolling Air Force Base housing.

"(a) The real property, located in Square 6072, or otherwise at the Bolling Air Force Base, together with the improvements thereon, and any future improvements constructed thereon, shall be exempt from all taxation, including ordinary and special taxes and use or possessory interest taxes, on real property or the use thereof, so long as the property is used for the purposes of housing military personnel or their families, as contemplated by 10 U.S.C. §§ 2871 through 2885, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009. The transfer of a leasehold or fee interest in the property, or the improvements thereon, from the United States of America, or any branch of the United States military; the recordation of any lease, deed, deed of trust, other security instrument, or financing used for the improvement or construction of military housing and related facilities; and the transfer from any entity to the United States government, or any branch of the United States military, shall be exempt from all transfer and recordation taxes of or imposed by the District of Columbia.

"(b) Real property taxes, recordation or transfer taxes, interest, penalties, fees and other related charges assessed against said real property in Square 6072, located on Bolling Air Force Base, for the period of October 1, 2007, through July 28, 2008, shall be forgiven, and any payments made for this period shall be refunded."

Section 4(b) of D.C. Law 17-266 provides that the act shall expire after 225 days of its having taken effect.

Section 2(b) of D.C. Law 18-40 added a section to read as follows:

"§ 47-1082 CEMI-Ridgecrest, Inc.--Walter Washington Community Center, Lot 128 in Square 6159.

"(a) The real property described as Lot 128 in Square 6159, and currently owned by CEMI-Ridgecrest, Inc., a District of Columbia nonprofit corporation, shall be exempt from taxation so long as the real property is owned and maintained by a nonprofit corporation and operated as a nonprofit community center promoting cultural, educational, and social service activities for a variety of District of Columbia government entities and nonprofit community based organizations, and is not used for commercial purposes.

"(b) Section 47-1005 shall apply with respect to the real property made exempt from taxation by this section; provided, that a portion of the real property may be rented out to another person or entity as long as the rent or other income generated shall be used for the maintenance and preservation of the real property.

"(c) The nonprofit owner of the real property shall file the reports required by § 47-1007 and shall have appeal rights provided by § 47-1009."

Section 8(b) of D.C. Law 18-40 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition, see § 2(b) of Bolling Air Force Base Military Housing Real Property Tax Exemption and Equitable Tax Relief Emergency Act of 2008 (D.C. Act 17-469, July 28, 2008, 55 DCR 8759).

For temporary (90 day) addition, see § 2(b) of Bolling Air Force Base Military Housing Real Property Tax Relief Exemption and Equitable Tax Relief Congressional Review Emergency Act of 2008 (D.C. Act 17-545, October 20, 2008, 55 DCR 11432).

For temporary (90 day) addition, see § 2(b) of Cemi-Ridgecrest, Inc. - Walter Washington Community Center Real Property Tax Exemption and Equitable Real Property Tax Relief Property Tax Exemption Emergency Act of 2009 (D.C. Act 18- 73, May 11, 2009, 56 DCR 3803).

Legislative History of Laws

Law 17-338, the "Bolling Air Force Base Military Housing Real Property Tax Exemption and Equitable Tax Relief Act of 2008", was introduced in Council and assigned Bill No. 17-731 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 2, 2008, and December 16, 2008, respectively. Signed by the Mayor on January 6, 2009, it was assigned Act No. 17-656 and transmitted to both Houses of Congress for its review. D.C. Law 17-338 became effective on March 21, 2009.

§ 47-1081. KIPP DC--DOUGLASS PROPERTY; LOT 950, SQUARE 5872.

(a) The real property located at 2600-2620 Douglas Road, S.E., and described as Lot 950, Square 5872, shall be exempt from real property taxation, including possessory interests, so long as the real property continues to be owned, or occupied under a ground lease, by KIPP DC or KIPP DC--Douglass QALICB, Inc.

(b) Any transfer, assignment, or other disposition of all or any portion of the real property described in subsection (a) of this section, including an assignment of leasehold interest in the real property or a sublease of the real property, between KIPP DC and KIPP DC--Douglass QALICB, Inc., shall be exempt

from the tax imposed by § 42-1103 and § 47-903.

(Oct. 22, 2009, D.C. Law 18-69, § 2(b), 56 DCR 6615; Sept. 26, 2012, D.C. Law 19-171, § 116, 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 19-171, validated a previously made technical correction in the section designation.

Temporary Addition of Section

Section 2(b) of D.C. Law 18-28 added § 47-1081 to read as follows:

"§ 47-1081. KIPP DC--Douglass Property; Lot 950, Square 5872.

"(a) The real property located at 2600-2620 Douglas Road, S.E., and described as Lot 950, Square 5872, shall be exempt from real property and possessory interest taxation so long as the real property continues to be owned or ground leased by KIPP DC or KIPP DC--Douglass QALICB, Inc.

"(b) Any transfer, assignment, or other disposition of all or any portion of the real property, including an assignment of a leasehold interest in the real property or a sublease of the real property, between KIPP DC and KIPP DC-- Douglass QALICB, Inc., shall be exempt from recordation taxation pursuant to Chapter 11 of Title 42 and transfer taxation pursuant to Chapter 9 of this title."

Section 4(b) of D.C. Law 18-28 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition, see § 2(b) of KIPP DC - Douglass Property Tax Exemption Emergency Act of 2009 (D.C. Act 18-42, April 24, 2009, 56 DCR 3564).

Legislative History of Laws

Law 18-69, the "KIPP DC Douglas Property Tax Exemption Act of 2009", as introduced in Council and assigned Bill No. 18-211, which was referred to the Committee on Finance and Revenue. The bill was adopted on first and second readings on June 30, 2009, and July 14, 2009, respectively. Signed by the Mayor on July 28, 2009, it was assigned Act No. 18-165 and transmitted to both Houses of Congress for its review. D.C. Law 18-69 became effective on October 22, 2009.

For history of Law 19-171, see notes under § 47-369.01.

§ 47-1082. THE STUDIO THEATRE HOUSING.

(a) Subject to subsection (b) of this section, the following real property described shall be exempt from taxation so long as the real property is owned by The Studio Theatre, Inc., a District of Columbia nonprofit corporation, is used for housing in support of the nonprofit activities of the theater, and is not used for any commercial purposes:

(1) Lot 208, Square 155;

(2) Lot 0094, Square 179; and

(3) Lots 2061, 2073, 2083, 2164, 2253, and 2300, Square 157.

(b) The Studio Theatre, Inc. shall make the reports required by § 47-1007 and shall have appeal rights provided by § 47-1009.

(c) Repealed.

(d) Repealed.

(Dec. 17, 2009, D.C. Law 18-96, § 2(b), 56 DCR 8526; Sept. 24, 2010, D.C. Law 18-223, § 7003(b), 57 DCR 6242.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 18-223 repealed subsecs. (c) and (d), which had read as follows:

"(c) Real property taxes, interest, penalties, fees, and other related charges assessed against the real properties described in subsection (a) of this section, for the period of January 1, 2005 through [December 17, 2009], shall be forgiven, and any payments made for such period shall be refunded.

"(d) The tax imposed by § 42-1103 and § 47-903 and paid by The Studio Theatre, Inc., on the real properties described in subsection (a) of this section shall be forgiven, and any payments made for such period shall be refunded."

Emergency Act Amendments

For temporary (90 day) repeal of section 3 of D.C. Law 18-96, see § 7003(a) of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

For temporary (90 day) amendment of section, see § 7003(b) of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

Legislative History of Laws

Law 18-96, the "Studio Theatre Housing Property Tax Exemption and Equitable Tax Relief Act of 2009", as introduced in Council and assigned Bill No. 18-204, which was referred to the Committee on Finance and Revenue. The bill as adopted on first and second readings on September 22, 2009, and October 6, 2009, respectively. Effective without the Mayor's signature on October 21, 2009, it was assigned Act No. 18-223 and transmitted to both Houses of Congress for its review. D.C. Law 18-96 became effective on December 17, 2009.

For Law 18-223, see notes following § 47-355.05.

Miscellaneous Notes

Section 3 of D.C. Law 18-96 provides:

"This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan."

Section 7003(a) of D.C. Law 18-223 repealed section 3 of D.C. Law 18-96.

§ 47-1083. BUILDING BRIDGES ACROSS THE RIVER, INC., LOTS 2 AND 6, SQUARE 5894.

The real property located at 3315 and 3321 23rd Street, S.E., Lots 2 and 6, Square 5894, owned by Building Bridges Across the River, Inc., a nonprofit corporation, shall be exempt from all taxation so long as the real property continues to be owned by Building Bridges Across the River, Inc., and is used as a community playground.

(Mar. 3, 2010, D.C. Law 18-111, § 7141(b), 57 DCR 181; Sept. 26, 2012, D.C. Law 19-171, § 117, 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 19-171 validated a previously made technical correction in the section designation.

Emergency Act Amendments

For temporary (90 day) addition, see § 7141(b) of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) addition, see § 7141(b) of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

Legislative History of Laws

For Law 18-111, see notes following § 47-305.02.

For history of Law 19-171, see notes under § 47-369.01.

Miscellaneous Notes

Short title: Section 7140 of D.C. Law 18-111 provided that subtitle L of title VII of the act may be cited as the "Building Bridges Across the River, Inc. Real Property Tax Exemption and Real Property Tax Relief Act of 2009".

§ 47-1084. AFFORDABLE HOUSING OPPORTUNITIES, INC. RESIDENTIAL RENTAL PROJECT; LOT 800, SQUARE 5984, AND LOT 916, SQUARE 5730.

(a) The real properties described as Lot 800, Square 5984, and Lot 916, Square 5730, owned by Affordable Housing Opportunities, Inc., or by an entity controlled, directly or indirectly, by Affordable Housing Opportunities, Inc., shall be exempt from real property taxation so long as the real properties continue to be owned by Affordable Housing Opportunities, Inc., or by an entity controlled, directly or indirectly, by Affordable Housing Opportunities, Inc., or continue to be under applicable use restrictions during a federal low-income housing tax credit compliance period, and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(b) The conveyance of any of the properties described in subsection (a) of this section to Affordable

housing Opportunities, Inc. or an entity controlled, directly or indirectly, by it shall be exempt from the tax imposed by Chapter 11 of Title 42 of the District of Columbia Official Code, and the transfer of any of the properties described in subsection (a) of this section by Affordable Housing Opportunities, Inc., or an entity controlled, directly or indirectly, by it shall be exempt from the tax imposed by Chapter 9 of this title.

(c) All recordation and transfer taxes, interest, penalties, fees, and other related charges assessed against Affordable Housing Opportunities, Inc. , or SOME, Inc. or an entity controlled, directly or indirectly, by Affordable Housing Opportunities, Inc. or SOME, Inc. with respect to real property located at Lot 800, Square 5984, or Lot 916, Square 5730, or any of the properties described in § 47-1078(a)(2), for any conveyance or transfer prior to the effective date of the SOME, Inc. and Affiliates Transfer and Recordation Exemption and Equitable Tax Relief Act of 2011, effective September 14, 2011 (D.C. Law 19-21; 58 DCR 6226), shall be forgiven, and any payments already made shall be refunded.

(Mar. 23, 2010, D.C. Law 18-129, § 2(b), 57 DCR 1189; Sept. 14, 2011, D.C. Law 19-21, § 7092(b), 58 DCR 6226; Sept. 26, 2012, D.C. Law 19-171, § 114(e), 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 19-21 designated the existing text as subsec. (a); and added subsecs. (b) and (c).

D.C. Law 19-171, in subsec. (b), substituted "this title" for "Title 47 of this District of Columbia Official Code"; and, in subsec. (c), substituted "the effective date of the SOME, Inc. and Affiliates Transfer and Recordation Exemption and Equitable Tax Relief Act of 2011, effective September 14, 2011 (D.C. Law 19-21; 58 DCR 6226" for "the effective date of this subtitle".

Temporary Addition of Section

Section 2(b) of D.C. Law 19-72 added a section to read as follows:

"§ 47-1087. Meridian Public Charter School--Harrison Campus Property; Lot 814, Square 235.

"(a) The real property located at 2120 13th Street, N.W., Washington, D.C., and described as Lot 814 in Square 235, shall be exempt from real property taxation, including possessory interests, so long as the real property continues to be owned, or occupied under a ground lease, by Meridian Public Charter School or any subsidiary of Meridian Public Charter School.

"(b) Any transfer, assignment, or other disposition of all or any portion of the real property described in subsection (a) of this section, including an assignment of leasehold interest in the real property or a sublease of the real property, between Meridian Public Charter School and any subsidiary of Meridian Public Charter School, shall be exempt from the tax imposed by § 42-1103 and § 47-903."

Section 4(b) of D.C. Law 19-72 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) repeal of section 4 of D.C. Law 18-129, see § 7004 of Fiscal Year 2011 Budget Support Emergency Act of 2010 (D.C. Act 18-463, July 2, 2010, 57 DCR 6542).

For temporary (90 day) addition of section, see § 2(b) of Meridian Public Charter School--Harrison Campus Property Tax Exemption Emergency Amendment Act of 2011 (D.C. Act 19-168, October 11, 2011, 58 DCR 8903).

Legislative History of Laws

Law 18-129, the "Affordable Housing Opportunities Residential Rental Project Property Tax Exemption and Equitable Real Property Tax Relief Act of 2010", was introduced in Council and assigned Bill No. 18-281, which was referred to the Committee on Finance and Revenue. The bill was adopted on first and second readings on December 15, 2009, and January 5, 2010, respectively. Approved without signature by the Mayor on January 25, 2010, it was assigned Act No. 18- 291 and transmitted to both Houses of Congress for its review. D.C. Law 18-129 became effective on March 23, 2010.

For history of Law 19-21, see notes under § 47-305.02.

For history of Law 19-171, see notes under § 47-369.01.

Miscellaneous Notes

Section 4 of D.C. Law 18-129 provides:

"Sec. 4. Applicability.

"This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan."

Section 7004 of D.C. Law 18-223 repealed section 4 of D.C. Law 18-129.

§ 47-1085. KIPP DC--SHAW CAMPUS; LOT 163, SQUARE 510.

(a) The real property located at 421 P Street, N.W., and described as Lot 163, Square 510 shall be exempt from real property taxation, including possessory interests, so long as the real property continues to be owned, or occupied under a ground lease, by KIPP DC, KIPP DC-Shaw QALICB, Inc., or any other subsidiary of KIPP DC.

(b) Any transfer, assignment, or other disposition of all or any portion of the real property described in subsection (a) of this section, including an assignment of leasehold interest in the real property or a sublease of the real property, between KIPP DC and KIPP DC--Shaw QALICB, Inc., or any other subsidiary of KIPP DC, shall be exempt from the tax imposed by § 42-1103 and § 47-903.

(Dec. 2, 2011, D.C. Law 19-46, § 2(b), 58 DCR 8939.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

Section 2 of D.C. Law 19-32 added a section to read as follows:

"§ 47-1085. KIPP DC --Shaw Campus; Lot 163, Square 510.

"(a) The real property located at 421 P Street, N.W., and described as Lot 163, Square 510 shall be exempt from real property taxation, including possessory interests, so long as the real property continues to be owned, or occupied under a ground lease, by KIPP DC or a subsidiary of KIPP DC.

"(b) Any transfer, assignment, or other disposition of all or any portion of the real property described in subsection (a) of this section, including an assignment of leasehold interest in the real property or a sublease of the real property between KIPP DC and any subsidiary of KIPP DC, shall be exempt from the tax imposed by § 42-1103 and § 47-903."

Section 4(b) of D.C. Law 19-32 provides that the act shall expire after 225 days of its having taken effect.

§ 47-1086. UNITED HOUSE OF PRAYER FOR ALL PEOPLE--KITCHEN OR FEEDING FACILITIES.

(a) The portion of the following real property used for kitchen or feeding facilities shall be exempt from real property taxation so long as the real property is owned by the United House of Prayer for All People, a tax-exempt organization, and the remainder of the real property is used for its tax-exempt purposes:

- (1) Lot 0116, Square 0448, located at 601 M Street, N.W.;
- (2) Lot 0987, Square 5861, located at 1123 Howard Road, S.E.;
- (3) Lot 0168, Square 1026, located at 1314 H Street, N.E.;
- (4) Lot 0034, Square 5325, located at 215 51st Street, S.E.; and
- (5) Lot 0109, Square 0442, located at 1717 7th Street, N.W.

(b) The real property tax exemption under subsection (a) of this section shall be subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(Dec. 2, 2011, D.C. Law 19-51, § 2(b), 58 DCR 8949.)

§ 47-1087. HILL CENTER AT THE OLD NAVAL HOSPITAL; LOT 5, SQUARE 948.

(a)(1)(A) The real property, described as Lot 5, in Square 948 (commonly known as Hill Center), and any successor lots or any assessment and taxation lots created within Lot 5, ("property") shall be exempt for 5 years from real property, recordation, and transfer taxation imposed under this title, so long as the real property continues to be leased by the Old Naval Hospital Foundation ("ONHF") under and according to the terms of the lease between the District of Columbia and ONHF, dated December 12, 2010, ("2010 lease") and any holder of a possessory interest in the property shall be exempt from possessory interest taxation imposed under § 47-1005.01 for the length of the 2010 lease, notwithstanding any sublease, license, assignment, or other conveyance of the right to use the property from ONHF to any sub-lessee, licensee, assignee, or other conveyee ("receiving entity"); provided, that the receiving entity uses the property pursuant to, and in conformance with, the use provisions of the 2010 lease and subject to the provisions of §§ 47-1007 and 47-1009; provided further, that both the special exemptions from real property tax and the possessory interest tax under this section shall expire upon the expiration of the extension described in paragraph (2) of this subsection.

(B) Upon the expiration of the extension, the property, ONHF, and the possessory interest of a receiving entity that could not qualify for a real property tax exemption under § 47-1002 were it the owner of the property shall be subject, as applicable, to § 47-1005, and ONHF, additionally, shall be subject to §§ 47-1007 and 47-1009.

(2) Notwithstanding the 5-year exemption granted in paragraph (1) of this subsection, ONHF shall be given an extension of up to 12 months; provided, that ONHF has applied for its categorical exemption from real property taxation under § 47-1002 no later than 6 weeks after the exhaustion of the tax relief under the Federal Historic Preservation Tax Credit Program.

(b) The lease, sublease, license, assignment, or other conveyance of any interest for any use of the property described in subsection (a) of this section that is not prohibited by the 2010 lease shall be exempt from recordation and transfer taxation during the period of the 5-year exemption and any extension.

(Mar. 14, 2012, D.C. Law 19-116, § 2(b), 59 DCR 467.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 19-171 validated a previously made technical correction in the section designation.

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2(b) of Old Naval Hospital Real Property Tax Exemption Congressional Review Emergency Act of 2012 (D.C. Act 19-337, March 30, 2012, 59 DCR 2564).

For temporary (90 day) addition of section, see § 2(b) of Meridian Public Charter School-Harrison Campus Property Tax Exemption Emergency Act of 2012 (D.C. Act 19-415, July 25, 2012, 59 DCR 9351).

For temporary (90 day) addition of section, see § 2(b) of Meridian Public Charter School-Harrison Campus Property Tax Exemption Congressional Review Emergency Act of 2012 (D.C. Act 19-500, October 26, 2012, 59 DCR 12753).

Legislative History of Laws

Law 19-116, the "Old Naval Hospital Real Property Tax Exemption Act of 2012", was introduced in Council and assigned Bill No. 19-519, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 6, 2011, and January 4, 2012, respectively. Signed by the Mayor on January 20, 2012, it was assigned Act No. 19-291 and transmitted to both Houses of Congress for its review. D.C. Law 19-116 became effective on March 14, 2012.

For history of Law 19-171, see notes under § 47-369.01.

Miscellaneous Notes

Section 4 of D.C. Law 19-116 provides:

"Sec. 4. Applicability.

"This act shall apply as of January 1, 2011."