

DISTRICT OF COLUMBIA
OFFICIAL CODE

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

CHAPTER 46.
SPECIAL TAX INCENTIVES.

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DISTRICT OF COLUMBIA OFFICIAL CODE

CHAPTER 46. SPECIAL TAX INCENTIVES.

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§ 47-4601. LINCOLN SQUARE THEATER SALES AND USE TAX EXEMPTION.

Beginning June 1, 2003, and ending May 31, 2008, sales of tangible personal property, not to exceed the aggregate amount of \$800,000, to be incorporated into or consumed in the renovation of the Lincoln Square Theater shall be exempt from taxation under Chapter 20 and Chapter 22 of this title. For the purposes of this section, the term "Lincoln Square Theater" means an 8-screen motion picture theater consisting of approximately 1,100 seats and comprising approximately 40,000 square feet, located in square 374, lot 22, in the District of Columbia and owned and operated by Silver Cinemas Acquisition Company.

(Apr. 5, 2005, D.C. Law 15-269, § 2(b), 52 DCR 475; Mar. 2, 2007, D.C. Law 16-191, § 83, 53 DCR 6794.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 16-191 substituted "of this title" for "[of this title]" following "Chapter 22".

Temporary Addition of Section

For temporary (225 day) addition of section, see 2(b) of Lincoln Square Theater Sales and Use Tax Exemption Temporary Act of 2003 (D.C. Law 15-37, October 28, 2003, law notification 50 DCR 9490).

Emergency Act Amendments

For temporary (90 day) addition, see § 2 of Lincoln Square Theater Sales and Use Tax Exemption Emergency Act of 2003 (D.C. Act 15-95, June 20, 2003, 50 DCR 5467).

For temporary (90 day) addition, see § 2(b) of Lincoln Square Theater Sales and use Tax Exemption Congressional Review Emergency Act of 2003 (D.C. Act 15-147, September 22, 2003, 50 DCR 8353).

For temporary (90 day) addition, see § 2 of Atlanta Coast Conference Tournament Ticket Tax Clarification Emergency Act of 2005 (D.C. Act 16-52, March 17, 2005, 52 DCR 3168).

For temporary (90 day) amendment of section, see § 15 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 15-269, the "Lincoln Square Theater Sales and Use Tax Exemption Act of 2004", was introduced in Council and assigned Bill No. 15-192, 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. 15-654 and transmitted to both Houses of Congress for its review. D.C. Law 15-269 became effective on April 5, 2005.

For Law 16-191, see notes following § 47-2425.

§ 47-4602. TAX CREDIT TO CAREFIRST FOR WAGES TO QUALIFIED EMPLOYEES; SALES TAX EXEMPTION FOR CONSTRUCTION.

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

(1) "CareFirst" means CareFirst, Inc., a Maryland non-stock corporation, which is the sole member of Blue Cross Blue Shield of the National Capital Area and licensed to do business in the District as Group Hospitalization and Medical Services, Inc.

(2) "CareFirst Project" means the acquisition, construction, installing, and equipping of an office complex located at 840 First Street, N.E., and designated as square 675, lot 848 (Record lot 297), consisting of:

(A) An approximately 244,000 square foot office building;

(B) Parking of approximately 200 spaces; and

(C) Other auxiliary improvements.

(3) "Qualified employee" means an individual subject to the District's personal income tax who is not currently employed in a facility owned or operated by CareFirst and is hired to fill a position of indefinite duration consisting of a minimum of 35 hours per week for not less than 50 weeks per year, which position is created by CareFirst.

(4) "Tax year" means any calendar year or portion of a calendar year in which District income taxes are due and payable.

(b)(1) Subject to the limitations of paragraphs (2), (3), (4), and (5) of this section, for 5 consecutive tax years beginning with the first tax year during which the CareFirst Project is occupied, for each qualified employee hired by CareFirst that exceeds the number of employees employed by CareFirst during the immediately preceding tax year, commencing after December 31, 2002, and that otherwise meets the requirements of this section, CareFirst shall be allowed a credit against the tax imposed by § 47-1807.02 not to exceed \$1,000 for each qualified employee hired. Notwithstanding the foregoing, a credit shall not be allowed for qualified employees hired after December 31, 2005.

(2) The aggregate amount of credits earned by CareFirst under this subsection shall be determined as of the last calendar day of the first year in which the credit is sought. The maximum annual credit allowed under this section shall not exceed:

(A) Fifty percent of the wages paid to qualified employees during the tax year in which the credit is claimed pursuant to paragraph (6) of this subsection; or

(B) The total of franchise, personal property, and income taxes imposed on the CareFirst during the tax year in which the credit is sought.

(3) Allocations of credits shall:

(A) Be made over 60 consecutive months, commencing with the respective month in which each qualified employee is hired;

(B) Be allowed ratably for each qualified employee in accordance with the number of months the qualified employee is employed at the CareFirst Project during the tax year for which the credit is sought; and

(C) Terminate the earlier of:

(i) The 5th anniversary of the date of its commencement;

(ii) The date that CareFirst fails to meet the respective annual certification of compliance requirements of subsection (g) of this section; or

(iii) The date of the filing of a petition in bankruptcy in connection with CareFirst's business.

(4) A credit that is allowed but unusable for the tax year in which it accrues may be carried forward for 5 tax years, but no credits shall be carried back.

(5) A credit shall not be allowed if:

(A) CareFirst pays the qualified employee less than the greater of the legal minimum wage and the wage that CareFirst pays other employees in similar jobs;

(B) CareFirst accords the qualified employee less benefits or rights than it accords other employees in similar jobs; or

(C) The qualified employee:

(i) Is a member of the board of directors of CareFirst;

(ii) Directly or indirectly owns 5% or more of its stock; or

(iii) Is related to a member of the board of directors or owner of 5% or more of its stock as a spouse or as a relative who is a dependent as defined in section 152 of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 43; 26 U.S.C. § 152), without regard to income.

(6) The credit shall be claimed by attaching a worksheet and affidavit to the taxpayer's annual return. The affidavit shall set forth the basis for and the amount of the credit claimed and the amount of the credit allowed for each preceding year that the credit was claimed and shall be signed under penalty of perjury. The affidavit shall be in the following form:

"After reasonable investigation, the undersigned has determined that CareFirst:

"(1) Has met and intends to continue to meet the requirements applicable to its receipt of tax benefits of the type and in the amount requested;

"(2) Is in compliance with terms of all public benefit agreements entered into with the District, including, but not limited to, the First Source Employment Agreement with the District of Columbia Department of Employment Services and the Memorandum of Understanding with the District of Columbia Office of

Local Business Development;

"(3) Is not now receiving and does not now have pending any other application for abatement of real property tax liability or an allowance of tax credits in connection with a single property, qualified employee, or financial contribution made pursuant to any other provision of District law;

"(4) Is not delinquent in the payment of taxes, fees, or other indebtedness to the District; and

"(5) Is not in violation of the applicable laws and regulations of the District."

(c) Gross receipts from the sales of tangible personal property to be incorporated or consumed in the course of construction of the CareFirst Project shall be exempt from the tax imposed by Chapter 20 of this title. The amount of all taxes, fees, and deposits exempted, abated, or waived under this subsection shall not exceed \$ 2 million.

(Apr. 5, 2005, D.C. Law 15-265, § 2, 52 DCR 464; Mar. 2, 2007, D.C. Law 16-191, §§ 84, 85, 53 DCR 6794.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 16-191 substituted "of this title" for "[of this title]" following "Chapter 20"; and validated a previously made technical correction in the section heading.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 16 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 15-265, the "CareFirst Economic Assistance Act of 2004", was introduced in Council and assigned Bill No. 15-75, 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 January 3, 2005, it was assigned Act No. 15-650 and transmitted to both Houses of Congress for its review. D.C. Law 15-265 became effective on April 5, 2005.

For Law 16-191, see notes following § 47-2425.

§ 47-4603. JENKINS ROW DEVELOPMENT PROJECT-TAX EXEMPTIONS.

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

(1) "Developer Sponsor" means JPI Apartment Development, LP, its successors, affiliates, and assigns.

(2) "Jenkins Row project" means the acquisition, development, construction, installation, and equipping, including the financing, refinancing, or reimbursing of costs incurred therefor, of the mixed-use apartment house and garage project located on the Jenkins Row property, consisting of:

(A) Approximately a 247-unit residential condominium/apartment house;

(B) Approximately 52,000 square feet of retail space;

(C) A garage for approximately 400 to 500 cars; and

(D) Other ancillary improvements, including an associated supermarket.

(3) "Jenkins Row property" means the real property, including any improvements thereon, located in Square 1045, Lots 132, 133, 134, 135, 136, 137, 834, 835, 838, and 839 (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots in the future).

(b) The Jenkins Row project shall be exempt from the tax imposed by §§ 42- 1102 and 47-903.

(c) The sales and rental of tangible personal property to be incorporated in or consumed in the Jenkins Row project, whether or not the sale, rental, or nature of the material or tangible personal property is incorporated as a permanent part of the Jenkins Row project or the Jenkins Row property, shall be exempt from the tax imposed by § 47-2002.

(d)(1) The Jenkins Row property shall be exempt from the tax imposed by Chapter 8 of this title.

(2) The real property tax exemption granted by paragraph (1) of this subsection shall only apply for the 10 consecutive real property tax years beginning in the tax year in which the Developer Sponsor begins development on the Jenkins Row property.

(e) The exemptions pursuant to subsections (c) and (d) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Jenkins Row Project or the Jenkins Row property and shall not exceed, in the aggregate, \$3 million.

(f) This section shall not prevent or restrict the Developer Sponsor from utilizing any other tax, development, or other economic incentives available to the Jenkins Row project or the Jenkins Row property, including an associated supermarket, which other tax, development, or other economic incentives shall include the supermarket tax incentives set forth in Chapter 38 of this title.

(Apr. 8, 2005, D.C. Law 15-294, § 2(b), 52 DCR 1476; Mar. 2, 2007, D.C. Law 16-191, § 86, 53 DCR 6794.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 16-191, in subsec. (d), substituted "of this title" for "[of this title]" following "Chapter 8"; and, in subsec. (f), substituted "of this title" for "[of this title]" following "Chapter 38".

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 17 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 15-294, the "Jenkins Row Economic Development Act of 2004", was introduced in Council and assigned Bill No. 15-883, 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 January 4, 2005, it was assigned Act No. 15-690 and transmitted to both Houses of Congress for its review. D.C. Law 15-294 became effective on April 8, 2005.

For Law 16-191, see notes following § 47-2425.

§ 47-4604. LOT 878, SQUARE 456 PERSONAL PROPERTY TAX AND SALES TAX EXEMPTION.

(a) The personal property of any organization that is wholly-owned by a legitimate theater company, which is a District of Columbia nonprofit corporation, and that acquires any portion of the lot that is designated, as of October 1, 2003, as lot 878 in square 456 in the District of Columbia, shall be exempt from the tax imposed by Chapter 15 of this title to the same extent as if the personal property was owned by the legitimate theater company.

(b) Sales to any organization that is wholly-owned by a legitimate theater company, which is a District of Columbia nonprofit corporation, and that acquires any portion of the lot that is designated, as of October 1, 2003, as lot 878 in square 456 in the District of Columbia, shall be exempt from the tax imposed by Chapter 20 of this title to the same extent as if the sale was made to the legitimate theater company.

(Apr. 12, 2005, D.C. Law 15-333, § 2(b), 52 DCR 2010; Mar. 2, 2007, D.C. Law 16-191, § 87, 53 DCR 6794.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 16-191, in subsec. (a), substituted "of this title" for "[of this title]" following "Chapter 15"; and, in subsec. (b), substituted "of this title" for "[of this title]" following "Chapter 20".

Emergency Act Amendments

For temporary (90 day) ticket tax exemption, see § 2 of Atlanta Coast Conference Tournament Ticket Tax Clarification Emergency Act of 2005 (D.C. Act 16-52, March 17, 2005, 52 DCR 3168).

For temporary (90 day) amendment of section, see § 18 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 15-333, see notes following § 47-1002.

For Law 16-191, see notes following § 47-2425.

§ 47-4605. CARVER 2000 LOW-INCOME AND SENIOR HOUSING PROJECT-TAX EXEMPTIONS.

(a) For the purposes of this section, the term "Carver 2000 Low-Income and Senior Housing Project" means the financing, refinancing, or reimbursing of costs incurred for the acquisition, development, construction, installation, and equipping of the mixed-use 176 units of apartment and town homes for senior citizens and low-income residents of the District of Columbia, located in the following squares and lots: 5140-0088; 5190-0806; 5190-0807; 5190-0808; 5348-0001; 5348-0002; 5348-0003; 5348-0004;

5348-0005; 5348-0006; 5348- 0007; 5348-0008, and consisting of:

- (1) Land and improvements that are to be renovated into approximately 176 units of apartments and town homes for senior citizens and low-income families; and
- (2) All common areas and ancillary improvements identified in any pre-existing financing agreements supporting the development of low-income and senior housing in the lots and squares identified in this subsection.

(b) The Carver 2000 Low-Income and Senior Housing Project shall be exempt from the tax imposed by §§ 42-1102 and 47-903.

(c) The sales and rental of tangible personal property to be incorporated in or consumed in the Carver 2000 Low-Income and Senior Housing Project, whether or not the sale, rental, or nature of the material or tangible personal property is incorporated as a permanent part of the Carver 2000 Low-Income and Senior Housing Project or the Carver 2000 Low-Income and Senior Housing Project property, shall be exempt from the tax imposed by § 47-2002.

(d)(1) The Carver 2000 Low-Income and Senior Housing Project property shall be exempt from the tax imposed by Chapter 8 of this title, and any related fees waived.

(2) The real property tax exemption and fee waiver granted by paragraph (1) of this subsection shall apply for the 16 consecutive real property tax years beginning with Tax Year 2003.

(3) The real property tax exemption granted by paragraph (1) of this subsection shall apply to Square 5190, lots 806, 807, and 808, and Square 5348 lots 1, 2, 3, 4, 5, 6, 7, and 8 for the consecutive real property tax years beginning with Tax Year 2003.

(e) The exemptions pursuant to subsections (c) and (d) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Carver 2000 Low-Income and Senior Housing Project or the Carver 2000 Low-Income and Senior Housing Project.

(Oct. 20, 2005, D.C. Law 16-33, § 1172(b), 52 DCR 7503; Mar. 2, 2007, D.C. Law 16-191, § 5(e), 53 DCR 6794; July 13, 2012, D.C. Law 19-151, § 2, 59 DCR 5134; Sept. 20, 2012, D.C. Law 19-168, § 7005, 59 DCR 8025.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 16-191 validated a previously made technical correction in the section number.

D.C. Law 19-151, in subsec. (a), substituted "squares and lots: 5140-0088;" for "lots and squares: 5140 0819; 5140 0820; 5140 0821; 5140 0822; 5140 0823; 5140 0824; 5140 0825; 5140 0826;"; in subsec.

(d)(1), substituted "Chapter 8 of this title, and any related fees waived" for "Chapter 8"; in subsec. (d)(2), substituted "exemption and fee waiver granted" for "exemption granted" and "apply for the 16" for "only apply for the 8".

D.C. Law 19-168 added subsec. (d)(3).

Temporary Amendments of Section

Section 2 of D.C. Law 19-54 added subsec. (d)(3) to read as follows:

"(3) The real property tax exemption granted by paragraph (1) of this subsection shall apply to Lots 806, 807, and 808 in Square 5190 and to Lots 1, 2, 3, 4, 5, 6, 7, and 8 in Square 5348 for 16 consecutive real property tax years, beginning with tax year 2003."

Section 5(b) of D.C. Law 19-54 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 15-346, as amended by section 2 of D.C. Law 16-8, added § 47-4607 to read as follows:

"47-4607. Carver 2000 Low-Income and Senior Housing Project--tax exemptions.

"(a) For the purposes of this section, the term 'Carver 2000 Low Income and Senior Housing Project' means the financing, refinancing, or reimbursing of costs incurred for the acquisition, development, construction, installation, and equipping of the mixed-use 176 units of apartment and town homes for senior citizens and low-income residents of the District of Columbia, located in the following lots and squares: 5140-0819; 5140-0820; 5140-0821; 5140-0822; 5140-0823; 5140-0824; 5140-0825; 5140-0826; 5190-0806; 5190-0807; 5190-0808; 5348-0001; 5348-0002; 5348-0003; 5348-0004; 5348-0005; 5348-0006; 5348-0007; 5348-0008, and consisting of:

"(1) Land and improvements that are to be renovated into approximately 176 units of apartments and town homes for senior citizens and low-income families; and

"(2) All common areas and ancillary improvements identified in any pre-existing financing agreements supporting the development of low-income and senior housing in the lots and squares identified in this

subsection.

"(b) The Carver 2000 Low-Income and Senior Housing Project shall be exempt from the tax imposed by §§ 42-1102 and 47-903.

"(c) The sales and rental of tangible personal property to be incorporated in or consumed in the Carver 2000 Low-Income and Senior Housing Project, whether or not the sale, rental, or nature of the material or tangible personal property is incorporated as a permanent part of the Carver 2000 Low-Income and Senior Housing Project or the Carver 2000 Low-Income and Senior Housing Project property, shall be exempt from the tax imposed by § 47-2002.

"(d)(1) The Carver 2000 Low-Income and Senior Housing Project property shall be exempt from the tax imposed by Chapter 8.

"(2) The real property tax exemption granted by paragraph (1) of this subsection shall only apply for the 8 consecutive real property tax years beginning with Tax Year 2003.

"(e) The exemptions pursuant to subsections (c) and (d) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Carver 2000 Low-Income and Senior Housing Project or the Carver 2000 Low-Income and Senior Housing Project property."

Section 5(b) of D.C. Law 15-346 provides that the act shall expire after 225 days of its having taken effect.

Section 4(b) of D.C. Law 16-8 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2(b) of Carver 2000 Low-Income and Senior Housing Project Emergency Act of 2004 (D.C. Act 15-734, January 19, 2005, 52 DCR 1966).

For temporary (90 day) addition of section, see § 2 of Carver 2000 Low-Income and Senior Housing Project Emergency Amendment Act of 2005 (D.C. Act 16-53, March 17, 2005, 52 DCR 3170).

For temporary (90 day) amendment of section, see § 2 of Carver 2000 Low-Income and Senior Housing Project Congressional Review Emergency Amendment Act of 2005 (D.C. Act 16-99, June 21, 2005, 52 DCR 6083).

For temporary (90 day) addition, see § 1172(b) of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see § 3(a) of Finance and Revenue Technical Amendments Second Emergency Amendment Act of 2006 (D.C. Act 16-585, December 28, 2006, 54 DCR 340).

For temporary (90 day) amendment of section, see § 2 of Carver 2000 Low-Income and Senior Housing Project Emergency Act of 2011 (D.C. Act 19-115, July 28, 2011, 58 DCR 6540).

For temporary (90 day) addition of section, see § 3 of Carver 2000 Low-Income and Senior Housing Project Emergency Act of 2011 (D.C. Act 19-115, July 28, 2011, 58 DCR 6540).

For temporary (90 day) amendment of section, see § 2 of Carver 2000 Low-Income and Senior Housing Project Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-195, October 18, 2011, 58 DCR 9162).

For temporary (90 day) amendment of section, see § 7005 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see §§ 2, 3 of the Carver 2000 Low-Income and Senior Housing Project Congressional Review Emergency Act of 2012 (D.C. Act 19-407, July 24, 2012, 59 DCR 9128).

For temporary (90 day) amendment of section, see § 7005 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Legislative History of Laws

For Law 16-33, see notes following § 47-308.01.

For Law 16-191, see notes following § 47-2425.

Law 19-151, the "Carver 2000 Low-Income and Senior Housing Project Amendment Act of 2012", was introduced in Council and assigned Bill No. 19-437, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 17, 2012 and May 1, 2012, respectively. Signed by the Mayor on May 11, 2012, it was assigned Act No. 19-357 and transmitted to both Houses of Congress for its review. D.C. Law 19-151 became effective on July 13, 2012.

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

Miscellaneous Notes

Short title of subtitle V of title I of Law 16-33: Section 1171 of D.C. Law 16-33 provided that subtitle V of title I of the act may be cited as the Carver 2000 Low-Income and Senior Housing Project Act of 2005.

Section 3 of D.C. Law 19-151 provides:

"Sec. 3. Applicability.

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

§ 47-4606. BRENTWOOD RETAIL CENTER, 1060 BRENTWOOD ROAD, N.E.; LOT 57, SQUARE 3848.

(a) The real property located in the District of Columbia, described as lot 57, square 3848, situated at 1060 Brentwood Road, N.E., shall be exempt from real property taxation under Chapter 8 for 6 years, beginning on the first day of the month following the month in which the property title was transferred to Brentwood RI, LLC, so long as:

(1) The real property is owned and managed by Brentwood RI, LLC, a District of Columbia limited liability company;

(2) The real property shall be used to develop a commercial and retail center, containing at least 5 retail establishments, of which 2 shall be leased to national retail stores ("project");

(3) Construction on the development of the project shall commence within 60 days after December 10, 2005;

(4) The Brentwood RI, LLC shall comply with the First Source Agreement and Local, Small, and Disadvantaged Business Enterprises commitments as set forth in the "Application for Economic Assistance" to the District government.

(b) No later than April 1 of each year, the Deputy Mayor for Planning and Economic Development shall provide to the Office of Tax and Revenue a report with information sufficient to allow the Office of Tax and Revenue to determine whether the real property and the owner are in compliance with the requirements of this exemption.

(c) If there is noncompliance with any of the conditions set forth in subsection (a) of this section, the abatement shall terminate as of the beginning of the year in which the noncompliance occurred.

(Mar. 30, 2006, D.C. Law 16-73, § 2(b), 53 DCR 480.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

Section 2(b) of D.C. Law 16-38 added provisions to read as follows:

"§ 47-4608. Brentwood Retail Center, 1060 Brentwood Road, N.E.; lot 57, square 3848."

"(a) The real property located in the District of Columbia, described as lot 57, square 3848, situated at 1060 Brentwood Road, N.E., shall be exempt from real property taxation under Chapter 8 for 6 years, beginning on the effective date of this section, so long as:

"(1) The real property is owned and managed by Brentwood RI, LLC, a District of Columbia limited liability company;

"(2) The real property shall be used to develop a commercial and retail center, containing at least 5 retail establishments, of which, 2 shall be leased to national credit retail stores ("project");

"(3) Construction on the development of the project shall commence within 60 days after the effective date of the Brentwood Retail Center Real Property Tax Exemption Temporary Act of 2005;

"(4) The Brentwood RI, LLC shall comply with the First Source Agreement and Local, Small, and Disadvantaged Business Enterprises commitments as set forth in the "Application for Economic Assistance" to the District government.

"(b) If there is noncompliance with any of the conditions set forth in subsection (a) of this section, the abatement shall terminate as of the beginning of the year in which the noncompliance occurred."

Section 4(b) of D.C. Law 16-38 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 Brentwood Retail Center Real Property Tax Exemption Emergency Act of 2005 (D.C. Act 16-147, July 26, 2005, 52 DCR 7187).

For temporary (90 day) addition, see § 2(b) of Brentwood Retail Center Real Property Tax Exemption Congressional Review Emergency Act of 2005 (D.C. Act 16- 193, October 28, 2005, 52 DCR 10032).

Legislative History of Laws

Law 16-73, the "Brentwood Retail Center Real Property Tax Exemption Act of 2006", was introduced in Council and assigned Bill No. 16-385 which was referred to the Committee on Finance and Revenue. The Bill

was adopted on first and second readings on December 6, 2005, and January 4, 2006, respectively. Signed by the Mayor on January 19, 2006, it was assigned Act No. 16-249 and transmitted to both Houses of Congress for its review. D.C. Law 16-73 became effective on March 30, 2006.

§ 47-4607. PARKSIDE TERRACE DEVELOPMENT PROJECT-TAX EXEMPTIONS.

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

(1) "Affordable rental housing project" 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.

(2) "Developer Sponsor" means Parkside Terrace Development LLC, its successors and affiliates.

(3) "Parkside Terrace project" means the acquisition, development, construction, installation, and equipping, including the financing, refinancing, or reimbursing of costs incurred therefor, of the mixed-use apartment house and townhouse project located on the Parkside Terrace property, consisting of:

(A) A 12-story building expected to contain approximately 325 rental apartment and condominium units on the Parkside Terrace property;

(B) Approximately 30 townhouse units expected to be built on currently vacant land on the Parkside Terrace property; and

(C) Other ancillary improvements.

(4) "Parkside Terrace property" means the real property, including any improvements thereon, located in Square 5926, Lot 3 (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots in the future).

(b) The following conveyances with respect to the Parkside Terrace project shall be exempt from the tax imposed by §§ 42-1103 and 47-903:

(1) Any conveyances to the developer sponsor; and

(2) Any conveyances from the developer sponsor to an entity for any portion of the Parkside Terrace project which is to be operated as an affordable rental housing project.

(c) The sales and rental of tangible personal property to be incorporated in or consumed in the Parkside Terrace project, whether or not the sale, rental, or nature of the material or tangible personal property is incorporated as a permanent part of the Parkside Terrace project or the Parkside Terrace property, shall be exempt from the tax imposed by § 47-2002.

(d)(1) The Parkside Terrace property shall be exempt from the tax imposed by Chapter 8 [of this title].

(2) The real property tax exemption granted by paragraph (1) of this subsection shall apply:

(A) To the portion of the Parkside Terrace property expected to be developed into an affordable rental housing project only so long as such portion of the property is operated as an affordable rental housing project; and

(B) To those portions of the Parkside Terrace property which are expected to be developed into for-sale condominium and townhouse units only until such portions of the property are transferred by the Developer Sponsor.

(e) The Parkside Terrace project shall be exempt from any public space permit fees imposed by § 47-2718.

(f) The exemptions pursuant to subsections (c) and (d) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Parkside Terrace project or the Parkside Terrace property and shall not exceed, in the aggregate, \$6 million.

(g) This section shall not prevent or restrict the Developer Sponsor from utilizing any other tax, development, or other economic incentives available to the Parkside Terrace project or the Parkside Terrace property.

(Apr. 4, 2006, D.C. Law 16-84, § 2(b), 53 DCR 1062; Mar. 25, 2009, D.C. Law 17-353, § 103, 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.

Emergency Act Amendments

For temporary (90 day) amendment of D.C. Law 16-84, § 3, see § 22 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 16-84, the "Parkside Terrace Economic Development Act of 2006", was introduced in Council and assigned Bill No. 16-279 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 6, 2005, and January 4, 2006, respectively. Signed by the Mayor on January 26, 2006, it was assigned Act No. 16-270 and transmitted to both Houses of Congress for its review. D.C. Law 16-84 became effective on April 4, 2006.

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

Miscellaneous Notes

Section 3 of D.C. Law 16-84, as amended by section 106 of D.C. Law 16-191, provided:

"Sec. 3. Applicability.

"(a) Section 47-4607(b) and (e) shall apply as of October 1, 2005. Any amounts paid with respect to conveyances or public space permits fees on or after October 1, 2005 shall be refunded.

"(b) Section 47-4607(d) shall apply as of October 1, 2004. Any amounts paid on or after October 1, 2004 shall be refunded."

§ 47-4608. DC-USA DEVELOPMENT PROJECT-TAX EXEMPTIONS.

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

(1) "DC-USA Project" means the acquisition, development, construction, installation, and equipping of the multi-use retail and parking garage project to be located in square 2674, lots 719, 720, 812, 832, 863, 866, 869, 870, 871, and 872 and the portions of the public alley system in square 2674 that reverted to lots 719, 720, 863, 870, and 872 pursuant to the Closing of Public Alleys on Square 2674, S.O. 01-2426, Act of 2004, effective March 17, 2005 (D.C. Law 15-254; 51 DCR 11429), and the Plat of Alley Closing filed with the Surveyor of the District of Columbia in Book 199, Page 88, including the successor record or assessment and taxation lots to be developed by the Developer, consisting of:

(A) Approximately 487,000 square feet of retail space, including approximately 180,000 square feet of retail space to be owned and operated as a department store by Target Corporation;

(B) An underground parking garage for approximately 1,000 automobiles; and

(C) Other ancillary improvements.

(2) "Developer" means DC USA Operating Co. LLC.

(3) "Development Sponsor" means the National Capital Revitalization Corporation, any subsidiary thereof, or assignee thereof.

(4) "Parking Garage Unit" means the underground parking garage for approximately 1,000 automobiles which will be one of 3 commercial condominium units comprising the DC-USA Project.

(b) The DC-USA Project shall be exempt from the tax imposed by §§ 42-1103 and 47-903.

(c)(1) The sales and rental of tangible personal property to be incorporated in or consumed in the course of the development, construction, equipping, and furnishing of the DC-USA Project, whether or not the sale, material, rental, or nature of the property is incorporated as a permanent part of the DC-USA Project, shall be exempt from the tax imposed by § 47-2002.

(2) The sales tax exemption granted by paragraph (1) of this subsection shall apply upon the conveyance of the real property to the Developer by the Development Sponsor.

(3) The sales tax exemption granted by paragraph (1) of this subsection shall terminate upon the issuance of a Certificate of Occupancy for the DC-USA Project.

(d)(1) The DC-USA Project shall be exempt from the tax imposed by Chapter 8 [of this title].

(2) The real property tax exemption granted by paragraph (1) of this subsection shall apply upon the conveyance of the real property to the Developer by the Development Sponsor.

(3) The real property exemption granted by paragraph (1) of this subsection shall terminate upon the conveyance of the Parking Garage Unit from the Developer to the Development Sponsor.

(e) The amount of taxes exempt pursuant to subsections (c) and (d) of this section shall not exceed, in the aggregate, \$1,029,000.

(f) The amount of all taxes exempt pursuant to this section shall be in addition to any other tax relief or assistance from any other source applicable to the DC-USA Project.

(May 20, 2006, D.C. Law 16-105, § 2(b), 53 DCR 2051; Mar. 2, 2007, D.C. Law 16-191, § 9(a), 53 DCR 6794; Mar. 25, 2009, D.C. Law 17-353, § 112, 56 DCR 1117.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 16-191, in the section designation, validated a previously made technical correction.

D.C. Law 17-353 validated a previously made technical correction in the section designation.

Temporary Addition of Section

Section 2(b) of D.C. Law 16-77 added § 47-4607 to read as follows:

"47-4607. DC-USA development project-tax exemptions.

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

"(1) "DC-USA Project" means the acquisition, development, construction, installation, and equipping of the multi-use retail and parking garage project to be located in square 2674, lots 719, 720, 812, 832, 863, 866, 869, 870, 871, and 872 and the portions of the public alley system in square 2674 that reverted to lots 719, 720, 863, 870, and 872 pursuant to the Closing of Public Alleys on Square 2674, S.O. 01-2426, Act of 2004, effective March 17, 2005 (D.C. Law 15-254; 51 DCR 11429), and the Plat of Alley Closing filed with the Surveyor of the District in Book 199, Page 88, including the successor record or assessment and taxation lots to be developed by Developer, consisting of:

"(A) Approximately 487,000 square feet of retail space, including approximately 180,000 square feet of retail space to be owned and operated as a department store by Target Corporation;

"(B) An underground parking garage for approximately 1,000 automobiles; and

"(C) Other ancillary improvements.

"(2) "Developer" means DC USA Operating Co. LLC.

"(3) "Development Sponsor" means the National Capital Revitalization Corporation, any subsidiary thereof, or assignee thereof.

"(4) "Parking Garage Unit" means the underground parking garage for approximately 1,000 automobiles which will be one of 3 commercial condominium units comprising the DC-USA Project.

"(b) The DC-USA Project shall be exempt from the tax imposed by §§ 42-1103 and 47-903.

"(c)(1) The sales and rental of tangible personal property to be incorporated in or consumed in the course of the development, construction, equipping, and furnishing of the DC-USA Project, whether or not the sale, material, rental, or nature of the property is incorporated as a permanent part of the DC-USA Project, shall be exempt from the tax imposed by § 47-2002.

"(2) The sales tax exemption granted by paragraph (1) of this subsection shall apply upon the conveyance of the real property to the Developer by the Development Sponsor.

"(3) The sales tax exemption granted by paragraph (1) of this subsection shall terminate upon the issuance of a Certificate of Occupancy for the DC-USA Project.

"(d)(1) The DC-USA Project shall be exempt from the tax imposed by Chapter 8.

"(2) The real property tax exemption granted by paragraph (1) of this subsection shall apply upon the conveyance of the real property to the Developer by the Development Sponsor.

"(3) The real property exemption granted by paragraph (1) of this subsection shall terminate upon the conveyance of the Parking Garage Unit from the Developer to the Development Sponsor.

"(e) The amount of taxes exempt pursuant to subsections (c) and (d) of this section shall not exceed, in the aggregate, \$1,029,000.

"(f) The amount of all taxes exempt pursuant to this section shall be in addition to any other tax relief or assistance from any other source applicable to the DC-USA Project, including exemptions and incentives provided in § 47-3802."

Section 4(b) of D.C. Law 16-77 provides that the act shall expire after 225 days of its having taken effect.

Section 3(b) of D.C. Law 17-28 added § 47-4608 to read as follows:

"§ 47-4608. Exemption from remittance of business taxes and sales taxes for dislocated interior Eastern Market tenants.

"A dislocated interior market tenant doing business at Eastern Market shall be exempt from corporate and unincorporated business taxes and sales taxes imposed by, respectively, Chapters 18 and 20 of this title for the period of February 1, 2007 through April 30, 2007."

Section 5(b) of D.C. Law 17-28 provides that the act shall expire after 225 days of its having taken effect.

For temporary (90 day) addition, see § 2(b) of DC-USA Economic Development Emergency Act of 2005 (D.C. Act 16-247, December 22, 2005, 53 DCR 277).

For temporary (90 day) addition, see § 2(b) of DC-USA Economic Development Congressional Review Emergency Act of 2006 (D.C. Act 16-326, March 23, 2006, 53 DCR 2579).

For temporary (90 day) amendment of section, see § 4(a) of Finance and Revenue Technical Amendments Second Emergency Amendment Act of 2006 (D.C. Act 16-585, December 28, 2006, 54 DCR 340).

For temporary (90 day) addition, see § 3(b) of Eastern Market and Georgetown Public Library Disaster Relief Emergency Act of 2007 (D.C. Act 17-53, June 21, 2007, 54 DCR 6589).

Legislative History of Laws

Law 16-105, the "DC-USA Economic Development Act of 2006", was introduced in Council and assigned Bill No. 16-514 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on January 4, 2006, and February 7, 2006, respectively. Signed by the Mayor on February 27, 2006, it was assigned Act No. 16-293 and transmitted to both Houses of Congress for its review. D.C. Law 16-105 became effective on May 20, 2006.

For Law 16-191, see notes following § 47-2425.

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

§ 47-4609. NEW CONVENTION CENTER HOTEL PROJECT-DEED AND RECORDATION TAX EXEMPTION.

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

(1) "New Convention Center Hotel TIF Area" means the real property located in Lots 18, 21, 22, 24, 801 through 806, 830 through 839, 843, and 845, Square 370, bounded by 9th Street, N.W., 10th Street, N.W., L Street, N.W., and Massachusetts Avenue, N.W.

(2) "Project" means the financing, refinancing, or reimbursing of costs incurred for the acquisition, construction, installing, and equipping of a hotel having approximately 1,100 rooms and suites, meeting and ballroom space, and other ancillary facilities customarily found in convention center hotels.

(b) All transfers of real property in the New Convention Center Hotel TIF Area pursuant to the project and through the date that is 6 months after the effective date of the lease authorized under [part C of subchapter I of Chapter 12 of Title 10] and any transfer by the District of Lot 45 in Square 374 in connection with the project shall be exempt from the taxes imposed by §§ 42- 1103 and 47-903.

(Sept. 19, 2006, D.C. Law 16-163, § 115(b), 53 DCR 5430; Mar. 14, 2007, D.C. Law 16-294, § 14, 54 DCR 1086; Apr. 15, 2008, D.C. Law 17-144, § 4, 55 DCR 2527; Mar. 21, 2009, D.C. Law 17-339, § 3, 56 DCR 947.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 16-294 made a technical correction that resulted in no change in text.

D.C. Law 17-144 rewrote the section, which had read as follows:

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

"(1) 'New Convention Center Hotel TIF Area' means the real property located in lots 801 through 805, 40, 838, 839, 62, 65 through 67, 842, 848, 859, and 878, square 369, bounded by M Street, N.W., 9th Street, N.W., L Street, N.W., and 10th Street, N.W., and square 370, bounded by 9th Street, N.W., 10th Street, N.W., M Street, N.W., and Massachusetts Avenue, N.W."

"(2) 'Project' means the financing, refinancing, or reimbursing of costs incurred for the acquisition, construction, installing, and equipping of a hotel having a minimum of 1,200 rooms and suites, together with ancillary facilities customarily found in convention center hotels, in the area bounded by Ninth Street, N.W., Tenth Street, N.W., M Street, N.W., and Massachusetts Avenue, N.W."

"(b) All transfers of real property in the New Convention Center Hotel TIF Area pursuant to the project shall be exempt from the tax imposed by §§ 42-1102 and 47-903."

D.C. Law 17-339, in subsec. (b), substituted "with the project shall be exempt from the taxes imposed by §§ 42-1103 and 47-903" for "with the project".

Temporary Amendments of Section

Section 3 of D.C. Law 17-228, in subsec. (b), inserted "shall be exempt from the taxes imposed by §§ 42-

1103 and 47-903" at the end of the subsection.

Section 5(b) of D.C. Law 17-228 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition, see § 115(b) of New Convention Center Hotel Omnibus Financing and Development Emergency Act of 2006 (D.C. Act 16-404, June 26, 2006, 53 DCR 5404).

For temporary (90 day) amendment, see § 3 of New Convention Center Hotel Technical Amendments Emergency Amendment Act of 2008 (D.C. Act 17-412, June 18, 2008, 55 DCR 7026).

For temporary (90 day) amendment of section, see § 3 of New Convention Center Hotel Combined Technical Amendments Emergency Amendment Act of 2008 (D.C. Act 17-604, December 16, 2008, 56 DCR 17).

For temporary (90 day) amendment of section, see § 3 of New Convention Center Hotel Technical Amendments Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-28, March 16, 2009, 56 DCR 2319).

Legislative History of Laws

Law 16-163, the "New Convention Center Hotel Omnibus Financing and Development Act of 2006", was introduced in Council and assigned Bill No. 16-630 which was referred to the Committee on Economic Development. The Bill was adopted on first and second readings on May 2, 2006, and June 6, 2006, respectively. Signed by the Mayor on June 27, 2006, it was assigned Act No. 16-409 and transmitted to both Houses of Congress for its review. D.C. Law 16-163 became effective on September 19, 2006.

For Law 16-294, see notes following § 47-1803.02.

For Law 17-144, see notes following § 10-1202.01.

Law 17-339, the "New Convention Center Hotel Technical Amendments Act of 2008", was introduced in Council and assigned Bill No. 17-774 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. 17-657 and transmitted to both Houses of Congress for its review. D.C. Law 17-339 became effective on March 21, 2009.

§ 47-4610. GEORGIA COMMONS; LOTS 848 AND 849, SQUARE 2906.

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

(1) "Affordable Units" means units affordable to households with incomes not exceeding 80% of the median income of the Washington, D.C. metropolitan statistical area, as determined annually by the United States Department of Housing and Urban Development, or its successor agency.

(2) "Georgia Commons" means a mixed-use residential and retail project located on the property described for assessment and taxation purposes as Lots 848 and 849, Square 2906.

(3) "Housing Element" means, with respect to Georgia Commons, a condominium regime consisting of 130 multi-family rental units.

(4) "Retail Element" means, with respect to Georgia Commons, a condominium regime consisting of approximately 21,000 square feet of commercial or retail space and parking.

(b) The Housing Element shall be entitled to the exemption provided by subsection (c) of this section and the abatement provided by subsection (d) of this section so long as at least 57 of the units of the Housing Element are Affordable Units.

(c) Beginning on the date of the transfer of the ownership of Lots 848 and 849, Square 2906, from the District of Columbia to a private owner, the Housing Element shall be exempt from real property taxes imposed by Chapter 8 of this title until the first day of the half tax year immediately following the date on which the Housing Element passes the final inspection necessary for the certificate of occupancy to issue; provided, that the private owner shall diligently and expeditiously take all actions necessary to pass all inspections necessary for the certificate of occupancy to issue.

(d)(1) Subject to paragraph (2) of this subsection, the Housing Element shall receive an annual credit of \$183,000 against real property taxes imposed by Chapter 8 of this title beginning with the first day of the half tax year immediately following the date on which the Housing Element passes the final inspections necessary for the certificate of occupancy to issue and ending on the date that is the last day of the half tax year immediately following the earlier of:

(A) The passage of 40 years; or

(B) The date on which the Housing Element does not have at least 57 Affordable Units.

(2) The annual credit against real property tax granted under this subsection:

(A) Shall not exceed the annual real property taxes imposed on the Housing Element; and

(B) Shall be apportioned equally between half-year installments.

(e) For the purposes of § 47-831(b), the private owner shall have a duty to inform the Office of Tax and Revenue when the Housing Element is no longer entitled to the exemption granted by subsection (c) of this section or the abatement granted by subsection (d) of this section.

(f) Beginning on the date of the transfer of the ownership of Lots 848 and 849, Square 2906, from the District of Columbia to a private owner, the Retail Element shall be exempt from real property taxes imposed by Chapter 8 of this title until the first day of the half tax year immediately following the date on which the Retail Element passes the final inspection necessary for the certificate of occupancy to issue; provided, that the private owner shall diligently and expeditiously take all actions necessary to pass all inspections necessary for the certificate of occupancy to issue.

(g)(1) Subject to paragraph (2) of this subsection, the Retail Element shall receive an annual credit of \$145,148 against real property taxes imposed by Chapter 8 of this title beginning with the first day of the half tax year immediately following the date on which certificates of occupancy have been issued for all of the rentable space in the Retail Element and ending on the date that is the last day of the half tax year immediately following the earlier of:

(A) The passage of 25 years; or

(B) The date on which the Retail Element is no longer used for commercial or rental space.

(2) The annual credit against real property taxes granted by this subsection:

(A) Shall not exceed the annual real property taxes imposed on the Retail Element; and

(B) Shall be apportioned equally between half-year installments.

(h) For the purposes of § 47-831(f), the private owner shall have a duty to inform the Office of Tax and Revenue when the Retail Element is no longer entitled to the exemption granted by subsection (f) of this section or the abatement granted by subsection (g) of this section.

(i) The exemptions and abatements provided by this section shall run with Lots 848 and 849, Square 2906 and shall apply to any subsequent owner or assignee or successor in interest of Georgia Commons.

(Feb. 27, 2008, D.C. Law 17-113, § 2(b), 55 DCR 1866.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 17-113, the "Georgia Commons Real Property Tax Exemption and Abatement Act of 2007", was introduced in Council and assigned Bill No. 17-180 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 6, 2007, and December 11, 2007, respectively. Signed by the Mayor on December 31, 2007, it was assigned Act No. 17-238 and transmitted to both Houses of Congress for its review. D.C. Law 17-113 became effective on February 27, 2008.

§ 47-4611. PAYMENTS IN LIEU OF TAXES, CAPPER/CARROLLSBURG PILOT AREA.

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

(1) "Bonds" means any bonds, notes, or other obligations issued by the District pursuant to the PILOT Authorization Increase and Arthur Capper/Carrollsborg Public Improvements Revenue Bonds Approval Act of 2006, effective March 8, 2007 (D.C. Law 16-244; 54 DCR 609), and D.C. Official Code § 1-204.90.

(2) "Capper/Carrollsborg PILOT Area" means land in the southeast quadrant of the District located in Lots 0045, 0046, 0047, and 0048, Square 799; Lots 0020, 0025, 0026, 0027, 0028, 0816, 0818, 0819, and 0820, Square 800; Lots 0037, 0038, and 0039, Square 824; Squares 737, 739, 767, 768, 769, 797, 798, 825, S825 and 882; any portion of the land known as Reservation 17A which becomes part of Square 737 or 739; and land consisting of streets or alleys located within the Capper/Carrollsborg PILOT Area upon abandonment thereof and reversion to a square or lot included in the Capper/Carrollsborg PILOT Area.

(3) "DCHA" means the District of Columbia Housing Authority.

(4) "Improvement Parcels" means 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/Carrollsborg PILOT Area upon abandonment thereof and reversion to Square 737 or 769 or lot included in Square 737 or 769.

(5) "Owner" means those persons who may, from time to time, own all or a part of the Capper/Carrollsborg PILOT Area.

(7) "Payment in lieu of taxes" or "PILOT" means payments made in lieu of real property taxes pursuant

to this section.

(8) "PILOT period" means the period commencing April 1, 2007, and ending on the earlier of March 31, 2037, or the day after the principal of bonds, 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 bonds are fully met and discharged.

(b) During the PILOT period, the real property in the Capper/Carrollsbury PILOT Area (other than the Improvement Parcels) shall be exempt from real property taxation. The improvements on the real property within the Improvement Parcels shall be exempt from real property taxation, but shall not be exempt from special tax provided for in § 1-204.81. The land within the Improvement Parcels shall not be exempt from real property taxation pursuant to this section. Real property and improvements within the Capper/Carrollsbury PILOT Area which in the absence of this section would be subject to business improvement district assessments and other special assessments shall not be exempt from such assessments pursuant to this section or § 47-1002(30). Each owner of a parcel in the Capper/Carrollsbury PILOT Area shall make a PILOT in an amount equal to the real estate taxes, if any, that the owner would be obligated to pay on such parcel in the Capper/Carrollsbury PILOT Area in the absence of this section or in the case of the Improvement Parcels on the improvements on such parcel in the absence of this section. The PILOT shall be made in the same manner and at such times as annual real property taxes under Chapter 8 of this title.

(c) The PILOT shall be subject to the same penalty and interest provisions as unpaid real property taxes under Chapter 8 of this title.

(d) All PILOT shall be made to the District or its designee.

(e) The PILOT shall be paid on such dates that the annual real property taxes would have been due and payable on such parcel. An owner shall have at least 30 days from the date of issuance of a bill to pay any PILOT installment. The owner shall deliver such PILOT to the address identified for delivery of such payment on the applicable bill.

(f) A lien for unpaid PILOT, including penalty and interest, shall attach to the applicable lot within the Capper/Carrollsbury PILOT Area in the same manner and with the same priority as a lien for delinquent real property tax under Chapter 13A of this title. An unpaid PILOT may be collected in accordance with Chapter 13A of this title.

(g) The owner of a lot within the Capper/Carrollsbury PILOT Area shall have the right to challenge any assessment or reassessment of such lot in accordance with the provisions of Chapter 8 of this title and the applicable PILOT shall reflect the result of such challenge.

(Mar. 20, 2008, D.C. Law 17-118, § 202(c)(2), 55 DCR 1461.)

HISTORICAL AND STATUTORY NOTES

Temporary Amendments of Section

Section 2 of D.C. Law 19-30, in par. (12), substituted "the relocation, construction (on-site or off-site), and redevelopment (on-site or off-site) of certain public facilities located within or serving the Capper/Carrollsbury PILOT Area, including off-site facilities for the Department of Public Works operations relocated from the Capper/Carrollsbury PILOT Area" for "the relocation, construction, and redevelopment of certain public facilities located within or serving the Capper/Carrollsbury PILOT Area"; and rewrote par. (16B) to read as follows:

"(B) Costs of relocation, construction (on-site or off-site), and redevelopment (on-site or off-site) of the Capper/Carrollsbury Public Improvements, including off-site facilities for the Department of Public Works operations relocated from the Capper/Carrollsbury PILOT Area;"

Section 4(b) of D.C. Law 19-30 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of §§ 201 to 204 of D.C. Law 16-244, see § 101 of Arthur Capper/Carrollsbury Public Improvement Revenue Bonds Technical Correction Emergency Act of 2008 (D.C. Act 17-318, March 19, 2008, 55 DCR 3418).

For temporary (90 day) addition, see § 202(c)(2) of Arthur Capper/Carrollsbury Public Improvement Revenue Bonds Technical Correction Emergency Act of 2008 (D.C. Act 17-318, March 19, 2008, 55 DCR 3418).

For temporary (90 day) amendment of § 201 of D.C. Law 16-244, see § 2 of Arthur Capper/Carrollsbury Public Improvements Revenue Bonds Emergency Amendment Act of 2011 (D.C. Act 19-88, June 27, 2011, 58 DCR 5401).

Legislative History of Laws

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

Miscellaneous Notes

§ 47-4612. CONSTITUTION SQUARE DEVELOPMENT PROJECT TAX ABATEMENTS.

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

- (1) "Developer" means CS Master V, LLC, its successors, affiliates, and assigns.
- (2) "Constitution Square Project" means the acquisition, development, construction, installation, and equipping, including the financing, refinancing, or reimbursing of costs incurred, of the mixed-use apartment house, office, grocery store/supermarket, and garage project located on the Constitution Square Property, consisting of:

- (A) Approximately 900 to 1,000 units of residential condominium/apartment house use;
- (B) Approximately 80,000 square feet of retail space;
- (C) Approximately 1.2 million square feet of commercial office space;
- (D) An approximately 50,000 square foot full-service grocery store/supermarket; and
- (E) Other ancillary improvements.

- (3) "Constitution Square Property" means the real property, including any improvements thereon, located in Lot 160, Square 711 (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, air rights lots, or any combination in the future).

(b)(1) The tax imposed by Chapter 8 of this title on the Constitution Square Property shall be abated as follows:

- (A) In tax year 2009, taxes in excess of 107% of the taxes paid for tax year 2008;
- (B) In tax year 2010, taxes in excess of 113.96% of the taxes paid for tax year 2008; and
- (C) In tax year 2011 and each year thereafter, taxes in excess of 121.25% of the taxes paid for tax year 2008.

- (2) The real property tax abatement granted by paragraph (1) of this subsection shall only apply for the 10 consecutive real property tax years beginning in the tax year in which the developer begins development on the Constitution Square Property. The developer shall notify the Director of the Real Property Tax Administration of the Office of Tax and Revenue by certified mail that development has started within 30 days after the commencement of development.

- (3) The real property tax abatement granted by paragraph (1) of this subsection shall not exceed, in the aggregate, \$6 million, plus 6% per year of the unused amount of the real property tax abatement from the commencement of development.

(c) The abatement pursuant to subsection (b) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Constitution Square Project or the Constitution Square Property.

(d) This section shall not prevent or restrict the developer from utilizing any other tax, development, or other economic incentives available to the Constitution Square Project or the Constitution Square Property, including an associated supermarket, which other tax, development, or other economic incentives shall include the supermarket tax incentives set forth in Chapter 38 of this title.

(e) Nothing in this provision shall be construed to limit the owner of the Constitution Square Property from appealing or contesting its real estate tax assessment.

(Mar. 20, 2008, D.C. Law 17-126, § 2(b), 55 DCR 1520.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 17-126, the "Constitution Square Economic Development Act of 2008", was introduced in Council and assigned Bill No. 17-344 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 29, 2008, it was assigned Act No. 17-275 and transmitted to both Houses of Congress for its review. D.C. Law 17-126 became effective on March 20, 2008.

§ 47-4613. PAYMENTS IN LIEU OF TAXES, RHODE ISLAND METRO PLAZA PILOT AREA; SALES TAX EXEMPTION.

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

(1) "Bonds" means any bonds, notes, or other instruments issued by the District pursuant to Title II of the Rhode Island Metro Plaza Revenue Bonds Approval Act of 2008, effective April 2, 2008 (D.C. Law 17-140; 55 DCR 1870) and § 1- 204.90.

(2) "Owner" shall have the same meaning as provided in § 47-802(5) and shall include the holder of a possessory interest as described in § 47-1005.01.

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

(4) "PILOT period" means the period commencing on [April 2, 2008], and ending on the earlier to occur of:

(A) The day after the principal of bonds, 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 bonds are fully met and discharged; or

(B) Thirty years after [April 2, 2008].

(5) "Rhode Island Metro Plaza PILOT Area" means the real property, or any possessory interest therein, described as follows: BEGINNING at a point in the southerly line of Rhode Island Avenue, said point being the northwest corner of the land of the District of Columbia; thence departing said southerly line of Rhode Island Avenue and running with the land of the District of Columbia the following courses and distances: with the arc of a curve to the right whose radius is 65.79 feet, whose chord bearing and chord are South 37° 53'17" East 39.26 feet for an arc distance of 39.87 feet to a point of tangency, South 20° 31'40" East 37.25 feet to a point, with the arc of a curve to the right whose radius is 160.16 feet, whose chord bearing and chord are South 04° 10'36" West 137.22 feet for an arc distance of 141.81 feet to a point, South 60° 27'29" East 125.00 feet to a point in the northerly line of A&T Lot 800, Square 3854; thence running with said northerly line of A&T Lot 800, Square 3854 the following courses and distances: South 49° 39'41" West 25.51 feet to a point, with the arc of a curve to the right whose radius is 1,029.97 feet, whose chord bearing and chord are South 39° 26'33" West 457.71 feet for an arc distance of 461.56 feet to a point of compound curvature being the northeast corner of Parcel 131/234; thence running with the northerly line of Parcel 131/234 the following courses and distances: with the arc of a curve to the right whose radius is 972.15 feet, whose chord bearing and chord are South 53° 38'13" West 28.96 feet for an arc distance of 28.96 feet to a point of compound curvature, with the arc of a curve to the right whose radius is 543.04 feet, whose chord bearing and chord are South 62° 34'48" West 175.88 feet for an arc distance of 176.66 feet to a point of compound curvature, with the arc of a curve to the right whose radius is 806.45 feet, whose chord bearing and chord are South 74° 19'46" West 77.33 feet for an arc distance of 77.36 feet to a point being the northwest corner of Parcel 130/61; thence running with the westerly line of Parcel 130/61, South 13° 11'21" East 119.50 feet to a point in the northerly line of Parcel 130/1; thence running with said northerly line of Parcel 130/1 the following courses and distances: South 76° 48'23" West 205.94 feet to a point, South 36° 40'49" West 96.26 feet to a point, South 72° 40'49" West 71.83 feet to a point in the easterly line of the property of Washington Metropolitan Area Transit Authority; thence running with said easterly line of the property of Washington Metropolitan Area Transit Authority the following courses and distances: with the arc of a curve to the left whose radius is 1,525.00 feet, whose chord bearing and chord are North 23° 00'17" East 68.89 feet for an arc distance of 68.90 feet to a point of compound curvature, with the arc of a curve to the left whose radius is 1,725.00 feet, whose chord bearing and chord are North 20° 30'45" East 72.13 feet for an arc distance of 72.14 feet to a point of compound curvature, with the arc of a curve to the left whose radius is 3,885.06 feet, whose chord bearing and chord are North 18° 36'10" East 96.53 feet for an arc distance of 96.53 feet to a point of tangency, North 17° 53'27" East 159.24 feet to a point, South 60° 47'25" East 30.44 feet to a point, North 12° 28'30" East 484.03 feet to a point in the southerly line of Rhode Island Avenue; thence running with said southerly line of Rhode Island Avenue, North 68° 26'00" East 499.43 feet to the POINT OF BEGINNING, containing 368,202 square feet.

(b) During the PILOT period, the land and improvements in the Rhode Island Metro Plaza PILOT Area shall be exempt from real property taxes imposed under Chapter 8 of this title or any possessory interest tax imposed under § 47- 1005.01. The owner shall make a PILOT in an amount equal to the real estate taxes or any possessory interest taxes, if any, that the owner would be obligated to pay in the absence of this section. PILOT shall be made in the same manner and at such times as annual real property taxes under Chapter 8 of this title.

(c) PILOT shall be subject to the same penalty and interest provisions as unpaid real property taxes under Chapter 8 of this title or any unpaid possessory interest taxes under § 47-1005.01(f)(3).

(d) All PILOT shall be made to the District or its designee.

(e) The PILOT shall be paid on such dates that the annual real property taxes would have been due and payable. Notwithstanding the foregoing, no PILOT for a particular lot or parcel shall be due and payable sooner than 30 days after receipt by the owner of any invoice therefor. The owner shall deliver the PILOT to the address identified for delivery of such payment on the applicable invoice.

(f) A lien for unpaid PILOT, including penalty and interest, shall attach in the same manner and with the same priority as a lien for delinquent real property tax under Chapter 13A of this title. Unpaid PILOT may be collected in accordance with Chapter 13A of this title. If a possessory interest tax would be imposed with respect to a lease or right to use a lot within the Rhode Island Metro Plaza PILOT Area but for this section, the failure to make payments in lieu of taxes with respect to the possessory interest shall be enforced against the owner of the possessory interest in the manner specified in § 47-1005.01(f)(3).

(g) The owner shall have the right to challenge any assessment or reassessment of such lot in accordance with the provisions of Chapter 8 of this title and the applicable PILOT shall reflect the result of such challenge.

(h)(1) For the purposes of this subsection, the term "Rhode Island Metro Plaza Project" means the residential and retail buildings and parking facilities, comprising a mixed-use development, to be developed and constructed at the Rhode Avenue Metro station in the District of Columbia by Rhode Island Avenue Metro, LLC.

(2) Sales of building materials related to the development of the Rhode Island Metro Plaza Project shall be exempt from the tax imposed by Chapter 20 of this title.

(3) The amount of all taxes exempted under this subsection shall not exceed \$1 million, and Rhode Island Avenue Metro, LLC shall immediately notify the Office of Tax and Revenue when the limit is attained and provide an accounting to the Office of Tax and Revenue upon its request.

(4) A sales tax exemption certificate shall be issued to the Rhode Island Metro, LLC shall not be transferable, and shall expire when the limit in paragraph (3) of this subsection has been attained or on December 31, 2010, whichever occurs sooner.

(Apr. 2, 2008, D.C. Law 17-140, § 301(b), 55 DCR 1870; Mar. 21, 2009, D.C. Law 17-342, § 3, 56 DCR 955; Mar. 25, 2009, D.C. Law 17-353, § 228, 56 DCR 1117.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 17-342 rewrote subsec. (a)(2); in subsec. (a)(5), substituted "means the real property, or any possessory interest therein," for "means the real property"; in subsec. (b), substituted "taxes imposed under Chapter 8 of this title or any possessory interest tax imposed under § 47-1005.01" for "taxes imposed under Chapter 8 of this title" and substituted "equal to the real property taxes or any possessory interest taxes" for "equal to the real property taxes"; in subsec. (c), substituted "title or any unpaid possessory interest taxes under § 47-1005.01(f)(3)" for "title"; in subsec. (f), added the third sentence; rewrote subsec. (h)(1); and, in subsec. (h)(3), substituted "1 million" for "2 million". Prior to amendment, subsecs. (a)(2) and (h)(1) read as follows:

"(2) 'Owner' means Rhode Island Avenue Metro LLC, or those other persons who may, from time to time, own all or a part of the Rhode Island Metro Plaza PILOT Area.

"(h)(1) For purposes of this subsection, the term 'Rhode Island Metro Plaza Project' means the residential and retail buildings and parking facilities, comprising a mixed-use development, to be constructed at the Rhode Island Avenue Metro station in the District of Columbia."

D.C. Law 17-353, in subsec. (a)(1), substituted "Title II of the Rhode Island Metro Plaza Revenue Bonds Approval Act of 2008, effective April 2, 2008 (D.C. Law 17-140; 55 DCR 1870)" for "Title II".

Temporary Amendments of Section

Section 3 of D.C. Law 17-293 amended subsec. (a)(2) to read as follows:

"(2) 'Owner' shall have the same meaning as provided in § 47-802(5) and shall include the holder of a possessory interest as described in § 47-1005.01."

; in subsec. (a)(5), struck "means the real property" and inserted "means the real property, or any possessory interest therein,"; in subsec. (b), struck "taxes imposed under Chapter 8 of this title" and inserted "taxes imposed under Chapter 8 of this title or any possessory interest tax imposed under § 47-1005.01", struck "equal to the real property taxes" and inserted "equal to the real property taxes or any possessory interest taxes"; in subsec. (c), substituted "or any unpaid possessory interest taxes under § 47-1005.01(f)(3)." for the period; in subsec. (f) added a new 3rd sentence to read as follows: "If a possessory interest tax would be imposed with respect to a lease or right to use a lot within the Rhode Island Metro Plaza PILOT Area but for this section, the failure to make payments in lieu of taxes with respect to the possessory interest shall be enforced against the owner of the possessory interest in the manner specified in § 47-1005.01(f)(3)."; rewrote subsec. (h)(1) to read as follows:

"(1) For the purposes of this subsection, the term 'Rhode Island Metro Plaza Project' means the residential and retail buildings and parking facilities, comprising a mixed-use development, to be developed and constructed at the Rhode Avenue Metro station in the District of Columbia by Rhode Island Avenue Metro, LLC."

; and, in subsec. (h)(3), substituted "\$1 million" for "\$2 million".

Section 5(b) of D.C. Law 17-293 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 § 3 of Rhode Island Avenue Metro Plaza Revenue Bonds Approval Emergency Amendment Act of 2008 (D.C. Act 17-555, October 27, 2008, 55 DCR 12001).

Legislative History of Laws

Law 17-140, the "Rhode Island Metro Plaza Revenue Bonds Approval Act of 2008", was introduced in Council and assigned Bill No. 17-461 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 11, 2007, and February 5, 2008, respectively. Signed by the Mayor on February 13, 2008, it was assigned Act No. 17-291 and transmitted to both Houses of Congress for its review. D.C. Law 17-140 became effective on April 2, 2008.

Law 17-342, the "Rhode Island Avenue Metro Plaza Revenue Bonds Approval Amendment Act of 2008", was introduced in Council and assigned Bill No. 17-947 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. 17-660 and transmitted to both Houses of Congress for its review. D.C. Law 17-342 became effective on March 21, 2009.

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

References in Text

Title II, referred to in subsec. (a)(1), is Title II, Financing, §§ 201 to 212 of D.C. Law 17-140.

Miscellaneous Notes

Section 401 of D.C. Law 17-140 provides that this act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan.

Section 320 of D.C. Law 17-353 repealed section 401 of D.C. Law 17-140.

Section 2 of D.C. Law 18-344 amended sections 201 and 205 of D.C. Law 17-140.

Section 3 of D.C. Law 18-344 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 18-344 has not been included in an approved budget and financial plan. Therefore, the provisions of this section, enacted by Law 18-344, are not in effect.

§ 47-4614. EAST OF THE RIVER HOSPITAL TAX EXEMPTIONS.

(a) The transfer of Lots 3 and 4, Square 5919, transferred to Specialty Hospitals of Washington-GSE Holdings, LLC, or certain of its subsidiary entities, shall be exempt from the tax imposed by § 42-1103 and § 47-903.

(b) The real property, including land and improvements, designated for tax purposes as Lots 3 and 4, Square 5919, shall be exempt from the tax imposed by Chapter 8 of this title; provided, that the exemption shall commence on the date that Specialty Hospitals of America, LLC, or certain of its subsidiary entities, acquires the property and terminates on the earlier to occur of:

(1) The date that 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 the property or any part thereof by purchase, lease, or exchange, fails to comply with the terms of an agreement between Specialty Hospital of America, LLC, or certain of its subsidiaries, and Greater Southeast Investment, L.P., to pay an amount equal to the real property taxes that the owner of the property would be obligated to pay on the property, or any part thereof, in the absence of this section; or

(2) 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.

(July 18, 2008, D.C. Law 17-186, § 3(b), 55 DCR 6113.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 17-186, the "East of the River Hospital Revitalization Tax Exemption Amendment Act of 2008", was introduced in Council and assigned Bill No. 17-464 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. 17-380 and transmitted to both Houses of Congress for its review. D.C. Law 17-186 became effective on July 18, 2008.

§ 47-4615. ABATEMENT OF REAL PROPERTY TAXES FOR NATIONAL PUBLIC RADIO, INC.

(a) The real property taxes to be imposed with respect to the real property identified in the tax records of the District of Columbia, as of the effective date of this section, as Square 673, Lot 837, and any improvements thereto, shall be abated in any amount in excess of the amount of the real property taxes imposed on the property for tax year 2008, but only until the 1st tax year beginning after the 20th anniversary of the issuance of the final certificate of occupancy for the headquarters building of National Public Radio, Inc., on such real property.

(b) Any increase in the real property taxes and vault fees imposed on Square W-484 shall be limited to an annual increase of no more than 3% from the effective date of this section until the earlier of the following:

- (1) The date that National Public Radio, Inc., entirely vacates the building located on Square W-484;
- (2) The date that the building located on Square W-484 is leased to a majority tenant other than National Public Radio, Inc.; or
- (3) December 31, 2013.

(Aug. 29, 2008, D.C. Law 17-220, § 2(b), 55 DCR 8235.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) repeal of section 3 of D.C. Law 17-220, see § 7003 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 17-220, see § 7003, 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 17-220, the "National Public Radio Real Property Tax Abatement Act of 2008", was introduced in Council and assigned Bill No. 17-666, which was referred to the Committee of Finance and Revenue. The Bill was adopted on first and second readings on June 3, 2008, and July 1, 2008, respectively. Signed by the Mayor on July 7, 2008, it was assigned Act No. 17-421 and transmitted to both Houses of Congress for its review. D.C. Law 17-220 became effective on August 29, 2008.

Miscellaneous Notes

Section 3 of D.C. Law 17-220 provides that this act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan.

Short title: Section 7001 of D.C. Law 18-111 provided that subtitle A of title VII of the act may be cited as the "Budget Financing Contingencies Amendment Act of 2009".

Section 7003 of D.C. Law 18-111 repealed section 3 of D.C. Law 17-220.

§ 47-4616. PAYMENTS IN LIEU OF TAXES, SOUTHWEST WATERFRONT PILOT/TIF AREA.

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

- (1) "Bonds" means any bonds, notes, or other obligations issued by the District pursuant to the Southwest Waterfront Bond Financing Act of 2008 [D.C. Law 17- 252].
- (2) "Lot" means real property as defined in § 47-802(1).
- (3) "Master Developer" means the development entity to which the District transfers the leasehold interest in the Southwest Waterfront PILOT/TIF Area and which is responsible for the planned development of the entire Southwest Waterfront PILOT/TIF Area, including the project.
- (4) "Southwest Waterfront PILOT/TIF Area" shall consist of the following geographic area:
 - (A) Approximately 23 acres of land area between the southern curb line of Maine Avenue, S.W., and the bulkhead paralleling the Washington Channel from the western edge of the Fish Market to the western curb of 6th Street, S.W., to the eastern edge of Lot 843, Square 473, the eastern edge of Lots 883, 884, and 885, Square 503, to the eastern edge of parcel 255/15, to the western edge of the P Street, S.W., right-of-way; and
 - (B) The riparian area and piers associated with the land described in subparagraph (A) of this paragraph, which include:
 - (i) The Fish Market;

- (ii) The Capital Yacht Club;
- (iii) The Gangplank Marina; and
- (iv) Piers 4 and 5.

(5) "Owner" shall have the same meaning as provided in § 47-802(5) and shall include the holder of a possessory interest as described in § 47-1005.01.

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

(7) "PILOT period" means, with respect to any lot within the Southwest Waterfront PILOT/TIF Area, the period commencing on the date the lot is transferred by the District to the Master Developer and ending on the earlier of:

(A) September 30, 2044; or

(B) The day after all of the bonds are paid or provided for and are no longer outstanding pursuant to their terms.

(8) "Project" means the publicly owned infrastructure located within the Southwest Waterfront PILOT/TIF Area, including streets, parking facilities, sidewalks, walkways, streetscapes, parks, bulkheads, piers, curbs, gutters, and gas, electric, and water utility lines, and the acquisition, equipping, relocation, construction, and redevelopment of certain public facilities, including parks.

(b) During the PILOT period:

(1) The lots in the Southwest Waterfront PILOT/TIF Area that are subject to the PILOT shall be exempt from real property taxation, including the special tax provided for in § 1-204.81; and

(2)(A) Possessory interests in such lots shall be exempt from the possessory interest tax imposed by § 47-1005.01.

(B) Each owner of a lot, other than the United States or the District, or an otherwise taxable possessory interest in a lot in the Southwest Waterfront PILOT/TIF Area shall enter into a PILOT agreement with the District obligating the owner to make an annual PILOT in an amount equal to the real property taxes, including the special tax provided for in § 1-204.81, or possessory interest taxes that the owner would be obligated to pay on the lot or possessory interest in the Southwest Waterfront PILOT/TIF Area in the absence of this section, which agreement shall run with the land and be binding on the successors and assigns of the original owner.

(c) The Chief Financial Officer shall determine the amount of PILOT due for each lot and shall generally administer the PILOT program established herein, in the same manner as provided for real property taxation under Chapter 8 of this title or in the case of PILOT due with respect to possessory interests under § 47-1005.01.

(d) The PILOT shall be subject to the same penalty and interest provisions as unpaid real property taxes under Chapter 8 of this title or unpaid possessory interest taxes under § 47-1005.01(f)(3).

(e) All PILOT shall be made to the District and shall be allocated as provided in the Southwest Waterfront Bond Financing Act of 2008 [D.C. Law 17-252].

(f) The PILOT shall be paid at the same time and in the same manner as real property taxes under Chapter 8 of this title.

(g) A lien for unpaid PILOT, including penalty and interest, shall attach to the applicable lot within the Southwest Waterfront PILOT/TIF Area in the same manner and with the same priority as a lien for delinquent real property tax under Chapter 13A of this title. Unpaid PILOT shall be collected in accordance with Chapter 13A of this title. Notwithstanding the foregoing, if a possessory interest tax would be imposed with respect to a lease or right to use a lot pursuant to § 47-1005.01 but for this section, the failure to make payments in lieu of taxes with respect to the possessory interest shall be enforced against the owner of the possessory interest in the manner specified in § 47-1005.01(f)(3). The PILOT shall be deemed a tax within the meaning of 11 U.S.C. §§ 502(b), 505, and 507(a)(8)(B).

(h) The owner of a lot or possessory interest within the Southwest Waterfront PILOT/TIF Area may challenge any assessment or reassessment of the lot or possessory interest in accordance with the provisions of Chapter 8 of this title and the applicable PILOT shall reflect the result of the challenge.

(i) The PILOT shall be an assessment for the purposes of §§ 47-832 through 47-835 relating to subdivisions of lots, parcels, or tracts.

(Oct. 22, 2008, D.C. Law 17-252, § 201(b), 55 DCR 9251; Sept. 26, 2012, D.C. Law 19-171, § 124, 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.

Law 17-252, the "Southwest Waterfront Bond Financing Act of 2008", was introduced in Council and assigned Bill No. 17-591 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 1, 2008, and July 15, 2008, respectively. Signed by the Mayor on August 4, 2008, it was assigned Act No. 17-499 and transmitted to both Houses of Congress for its review. D.C. Law 17-252 became effective on October 22, 2008.

For history of Law 19-171, see notes under § 47-369.01.

§ 47-4617. SALES TAX EXEMPTION FOR SALES TO CLOSE UP FOUNDATION.

(a) Sales to the Close Up Foundation, a District of Columbia nonprofit corporation, shall be exempt from the tax imposed by § 47-2002.

(b) This section shall expire on December 31, 2012.

(Mar. 20, 2009, D.C. Law 17-307, § 2(b), 56 DCR 25.)

HISTORICAL AND STATUTORY NOTES

Law 17-307, the "Close Up Foundation Sales Tax Exemption Amendment Act of 2008", was introduced in Council and assigned Bill No. 17-809 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 18, 2008, and December 2, 2008, respectively. Signed by the Mayor on December 16, 2008, it was assigned Act No. 17-607 and transmitted to both Houses of Congress for its review. D.C. Law 17-307 became effective on March 20, 2009.

§ 47-4618. ECKINGTON ONE RESIDENTIAL PROJECT TAX EXEMPTIONS.

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

(1) "Developer" means NoMa West Residential I, LLC, its successors, affiliates, and assigns.

(2) "Eckington One Residential Project" means the acquisition, development, construction, installation, and equipping, including the financing, refinancing, or reimbursing of costs incurred, of the mixed-use, multi-family residential and ground-floor retail project located on the Eckington One Residential Property, consisting of:

(A) Approximately 600 units of residential condominium/apartment house use totaling approximately 560,000 square feet of floor area and housed in 3 buildings, including approximately 48 units of affordable housing;

(B) Approximately 1,000 square feet of ground-floor retail space;

(C) Below-grade parking garages; and

(D) Other ancillary improvements, including extension of Q Street, N.E., from Eckington Place to Harry Thomas Way.

(3) "Eckington One Residential Property" means the real property, including any improvements constructed thereon, located in Lots 816, 817, 818, 819, and 820, Square 3576 (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, air rights lots, or any combination in the future).

(b)(1) The tax imposed by Chapter 8 of this title on the Eckington One Residential Property shall be abated as follows:

(A) In tax year 2010, taxes in excess of 107% of the taxes paid for tax year 2009;

(B) In tax year 2011, taxes in excess of 113.96% of the taxes paid for tax year 2009; and

(C) In tax year 2012 and each year thereafter, taxes in excess of 121.25% of the taxes paid for tax year 2009.

(2) The real property tax abatement granted by paragraph (1) of this subsection shall only apply for the 10 consecutive real property tax years beginning in the tax year in which the developer begins development on the Eckington One Residential Property. The developer shall notify the Director of the Real Property Tax Administration of the Office of Tax and Revenue by certified mail that development has started within 30 days of the commencement of development.

(3) The real property tax abatements granted by paragraphs (1) and (2) of this subsection shall not exceed, in the aggregate, \$5 million, plus 6% per year of the unused amount of the real property tax abatement from the commencement of development.

(c) The abatement pursuant to subsection (b) of this section shall be in addition to, and not in lieu of, any

other tax relief or assistance from any other source applicable to the Eckington One Residential Project or the Eckington One Residential Property.

(d) This section shall not:

- (1) Prevent or restrict the developer from utilizing any other tax, development, or other economic incentives available to the Eckington One Residential Project or the Eckington One Residential Property; or
- (2) Limit the owner of the Eckington One Residential Property from appealing or contesting its real estate tax assessment.

(Mar. 25, 2009, D.C. Law 17-348, § 2, 56 DCR 971; Sept. 26, 2012, D.C. Law 19-171, § 125, 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) repeal of section 3 of D.C. Law 17-348, see § 7030 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 17-348, see § 7030 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 17-348, the "Eckington One Residential Project Economic Development Act of 2008", was introduced in Council and assigned Bill No. 17-855 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 18, 2008, and December 16, 2008, respectively. Signed by the Mayor on January 12, 2009, it was assigned Act No. 17-666 and transmitted to both Houses of Congress for its review. D.C. Law 17-348 became effective on March 25, 2009.

For history of Law 19-171, see notes under § 47-369.01.

Miscellaneous Notes

Section 3 of D.C. Law 17-348 provides that this act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan.

Section 7030 of D.C. Law 18-111 repealed section 3 of D.C. Law 17-348.

§ 47-4619. ABATEMENT OF REAL PROPERTY TAXES FOR THE TEMPORARY WALKER JONES/NORTHWEST ONE UNITY HEALTH CENTER.

(a) For the purposes of this section, the term "Unity Health Center" means the portion of the real property described as Lot 253, Square 672, in use by Unity Health Care, Inc., as the Walker Jones/Northwest One Unity Health Center.

(b) The real property taxes imposed by Chapter 8 of this title on the Unity Health Center shall be abated for the period of October 1, 2009 to September 30, 2013.

(Mar. 25, 2009, D.C. Law 17-351, § 2, 56 DCR 1113; Sept. 26, 2012, D.C. Law 19-171, § 126, 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.

Legislative History of Laws

Law 17-351, the "Walker Jones/Northwest One Unity Health Center Tax Abatement Act of 2008", was introduced in Council and assigned Bill No. 17-917 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 15, 2009, it was assigned Act No. 17-685 and transmitted to both Houses of Congress for its review. D.C. Law 17-351 became effective on March 25, 2009.

For history of Law 19-171, see notes under § 47-369.01.

Miscellaneous Notes

Section 3 of D.C. Law 17-351 provides that this act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan.

§ 47-4620. ST. MARTIN'S APARTMENTS PROJECT TAX EXEMPTIONS.

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

(1) "Affordable rental housing project" means a housing development in which units are rented to households with not more than 60% of area median income (adjusted for household size) as such amount of area median income is determined by the United States Department of Housing and Urban Development when they qualify for admission and for a rent not to exceed the rent ceiling for each unit size, as determined by the District of Columbia Housing Finance Agency in accordance with the Federal Low Income Housing Tax Credit regulations.

(2) "Developer Owner" means St. Martin's Apartments, LP, and its successors, affiliates, and assigns.

(3) "Developer Sponsor" means C.C.S. Housing, Inc., its successors, affiliates, and assigns.

(4) "St. Martin's Apartments project" means the acquisition, rehabilitation, and equipping, including the financing, refinancing, or reimbursing of costs incurred, of an affordable housing project located on the land in St. Martin's Parish located on Lot 116, Square 3531 and leased from the Roman Catholic Archdiocese of Washington or Roman Catholic Archbishop of Washington property, consisting of:

(A) A building containing 178 units of rental housing on the St. Martin's Apartments property; and

(B) Other ancillary improvements, including the parking facility included within the building and any cellular tower or cellular equipment on or in the building.

(5) "St. Martin's Apartments property" means the real property, including any improvements thereon, located on Lot 116, Square 3531.

(b) The following conveyances with respect to the St. Martin's Apartments project or property shall be exempt from the tax imposed by §§ 42-1103 and 47-903:

(1) Any conveyances to the Developer Sponsor; and

(2) Any conveyances from the Developer Sponsor to an entity that operates the St. Martin's Apartments project or property as an affordable rental housing project.

(c) The St. Martin's Apartments property shall be exempt from all property tax so long as the property is operated as an affordable rental housing project, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009 as if the exemption were granted administratively.

(d) The St. Martin's Apartments project and the St. Martin's Apartments property shall be exempt from any public space permit fees imposed by § 47-2718.

(e) The exemptions pursuant to subsections (c) and (d) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the St. Martin's Apartments project or the St. Martin's Apartments property.

(f) This section shall not prevent or restrict the Developer Sponsor or Developer Owner from utilizing any other tax, development, or other economic incentives available to the St. Martin's Apartments project or the St. Martin's Apartments property.

(Mar. 25, 2009, D.C. Law 17-355, § 2, 56 DCR 1159; Sept. 26, 2012, D.C. Law 19-171, § 127, 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 17-255 added a section to read as follows:

"§ 47-4616. St. Martin Apartments project-tax exemptions.

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

"(1) "Affordable rental housing project" means a housing development in which units are rented to elderly households with not more than 60% of area median income (adjusted for household size) for a rent not exceeding 30% of 60% area median income of such household, as such amount of area median income is determined by the United States Department of Housing and Urban Development.

"(2) "Developer Sponsor" means St. Martin Apartments LP, its successors, affiliates, and assigns.

"(3) "St. Martin Apartments project" means the acquisition, rehabilitation, and equipping, including the financing, refinancing, or reimbursing of costs incurred therefore, of an affordable housing project, located on

the St. Martin Parish of the Roman Catholic Archdiocese of Washington property, consisting of:

"(A) A building containing 178 units of rental housing on the St. Martin Apartments property; and

"(B) Other ancillary improvements.

"(4) "St. Martin Apartments property" means the real property, including any improvements thereon, located in Lots 114 and 115, Square 3531.

"(b) The following conveyances with respect to the St. Martin Apartments project shall be exempt from the tax imposed by §§ 42-1103 and 47-903:

"(1) Any conveyances to the Developer Sponsor; and

"(2) Any conveyances from the Developer Sponsor to an entity that operates the St. Martin Apartments project as an affordable rental housing project.

"(c) The St. Martin Apartments property shall be exempt from the tax imposed by Chapter 8 of this title so long as the property is operated as an affordable rental housing project, subject to the provisions of D.C. Official Code §§ 47-1005, 47-1007, and 47-1009, as if the exemption were granted administratively.

"(d) The St. Martin Apartments project shall be exempt from any public space permit fees imposed by § 47-2718.

"(e) The exemptions pursuant to subsections (c) and (d) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the St. Martin Apartments project or the St. Martin Apartments property.

"(f) This section shall not prevent or restrict the Developer Sponsor from utilizing any other tax, development, or other economic incentives available to the St. Martin Apartments project or the St. Martin Apartments property."

Section 5(b) of D.C. Law 17-255 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 St. Martin Apartments Tax Exemption Emergency Act of 2008 (D.C. Act 17-491, August 4, 2008, 55 DCR 9164).

For temporary (90 day) addition, see § 2(b) of St. Martin's Apartments Tax Exemption Congressional Review Emergency Act of 2008 (D.C. Act 17-541, October 20, 2008, 55 DCR 11423).

For temporary (90 day) repeal of section 3 of D.C. Law 17-355, see § 7025 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 17-355, see § 7025 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 17-355, the "St. Martin's Apartment Tax Exemption Act of 2008", was introduced in Council and assigned Bill No. 17-587 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 16, 2009, it was assigned Act No. 17-689 and transmitted to both Houses of Congress for its review. D.C. Law 17-355 became effective on March 25, 2009.

For history of Law 19-171, see notes under § 47-369.01.

Miscellaneous Notes

Section 3 of D.C. Law 17-355 provides:

"Sec. 3. Applicability; refund.

"This act shall apply, upon the inclusion of its fiscal effect in an approved budget and financial plan, as of August 4, 2008; provided, that if St. Martin's Apartments, LP has paid any of the fees or taxes referred to in section 2, the fees or taxes shall be refunded."

Section 7025 of D.C. Law 18-111 repealed section 3 of D.C. Law 17-355.

§ 47-4621. GATEWAY MARKET CENTER AND RESIDENCES, 1240--1248 4TH STREET, N.E., LOTS 5, 800, 802, AND 809, AND PARCELS 129/9 AND 129/32, SQUARE 3587 REAL PROPERTY TAX ABATEMENT AND SALES TAX EXEMPTION.

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

(1) "Gateway Market Center and Residences" means the real property located at 1240--1248 4th

Street, N.E., more particularly described as Lots 5, 800, 802, and 809, and Parcels 129/9 and 129/32, Square 3587.

(2) "Gateway Market Center and Residences Project" means the mixed-use development to be constructed on the Lots 5, 800, 802, and 809, and Parcels 129/9 and 129/932, Square 3587.

(b)(1) Subject to the conditions set forth in paragraph (2) of this subsection, beginning in the tax year that the developer begins development/construction on the Gateway Market Center and Residences Project, the tax imposed by Chapter 8 of this title on the Gateway Market Center and Residences for 20 consecutive years shall be as follows:

(A) For the first 10 years, the amount of the real property tax that is required to be paid at the date of the application for the building permit for the Gateway Market Center and Residences Project or the date that the Zoning Commission approves the planned unit development application for the Gateway Market Center and Residences Project;

(B) For the second 10 years, 10% of the annual assessment of real property taxes and an increase of 10% each year in years 11 through 20 until the annual real property taxation equals 100%.

(2) Paragraph (1) of this subsection shall be subject to the following conditions:

(A) The Gateway Market Center and Residences shall be owned by Sang Oh & Company, Inc., its assignees, or successors.

(B) The Gateway Market Center and Residences shall be used to develop a mixed-use development with retail, office, and residential uses as set forth in the Land Disposition/Purchase Agreement (DC-DHCD Contract No. 2004-3) between Sang Oh & Company, Inc., and the District of Columbia, dated February 26, 2004, and as has been and as may be amended.

(C) The residential component of the mixed-use development shall set aside 20% of the total residential units (24 units) as affordable housing for household incomes of no more than 80% of the Area Median Income in perpetuity.

(D) The mixed-use development shall include public amenities requested by Advisory Neighborhood Commission 5B, including a 100-seat community meeting room, an office for Advisory Neighborhood Commission 5B, and a Metropolitan Police Department community work station for the Fifth District, all rent-free in perpetuity.

(E) Gateway Market Center, LLC shall comply with its First Source and LSDBE commitments as set forth in the "Application for Economic Assistance" to the District government.

(3) The construction and completion of Gateway Market Center and Residences will contribute to the health, education, safety, or welfare of, or the creation or preservation of jobs for, residents of the District, or to economic development of the District.

(c)(1) Sales of building materials for Gateway Market Center and Residences Project shall be exempt from the tax imposed by Chapter 20 of this title.

(2) The amount of all taxes exempted under this subsection shall not exceed \$250,000. The developer, Gateway Market Inc., shall immediately notify the Office of Tax and Revenue when such limit is attained and provide an accounting to the Office of Tax and Revenue upon its request.

(3) The sales tax exemption certification shall be issued to Gateway Market Inc., its assignees, or successors, shall be non-transferable, and shall expire when the limit in paragraph (2) of this subsection has been attained or on December 31, 2011, whichever occurs sooner.

(Mar. 25, 2009, D.C. Law 17-359, § 2(2), 56 DCR 1193; Sept. 26, 2012, D.C. Law 19-171, § 128, 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 18-57 added a section to read as follows:

"§ 47-4624. Rhode Island Avenue development parcels –tax deferral.

"Upon application, the Mayor shall defer, until October 1, 2009, the real property tax imposed by Chapter 8 of this title on Rhode Island Avenue development parcels 4219/0010, 4219/0009, 4192/0012, and 4217/0003. If the real property tax is deferred and paid prior to October 1, 2009, penalty and interest shall be abated. The foregoing parcels shall not be sold at tax sale during 2009; provided, that any court-ordered foreclosure of a parcel pending prior to the effective date of this section shall supersede the provisions of this section with respect to that particular parcel and the real property owner shall be responsible for any tax sale legal fees."

Section 4(b) of D.C. Law 18-57 provides that the act shall expire after 225 days of its having taken effect.

For temporary (90 day) addition, see § 2(b) of Neighborhood Development Tax Deferral Emergency Act of 2009 (D.C. Act 18-114, June 20, 2009, 56 DCR 4944).

For temporary (90 day) addition, see § 2(b) of Neighborhood Development Tax Deferral Congressional Review Emergency Act of 2009 (D.C. Act 18-150, July 31, 2009, 56 DCR 6336).

For temporary (90 day) repeal of section 3 of D.C. Law 17-359, see § 7028 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 17-359, see § 7028 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 17-359, the "Gateway Market Center and Residences Real Property Tax Exemption Act of 2008", was introduced in Council and assigned Bill No. 17-730 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 18, 2008, and December 16, 2008, respectively. Signed by the Mayor on January 16, 2009, it was assigned Act No. 17-693 and transmitted to both Houses of Congress for its review. D.C. Law 17-359 became effective on March 25, 2009.

For history of Law 19-171, see notes under § 47-369.01.

Miscellaneous Notes

Section 3 of D.C. Law 17-359 provides that this act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan.

Section 7028 of D.C. Law 18-111 repealed section 3 of D.C. Law 17-359.

§ 47-4622. SALES AND USE TAX CREDIT FOR THE NATIONAL LAW ENFORCEMENT MUSEUM.

(a) The National Law Enforcement Officers Memorial Fund, Inc. ("Fund") and the vendors at the National Law Enforcement Museum ("Museum") located on United States Reservation Number 7, on property bounded by the National Law Enforcement Officers Memorial on the north; the United States Court of Appeals for the Armed Forces on the west; Court Building C on the east; and Old City Hall on the south shall be granted a credit against the sales and use taxes imposed by §§ 47-2002, 47-2002.02, 47-2202, and 47-2202.01 in the amount set forth in subsection (b) of this section during the period of time set forth in subsections (e) and (f) of this section.

(b) The amount of the credit shall be the amount of the taxes imposed by §§ 47-2002, 47-2002.02, 47-2202, and 47-2202.01 on the National Law Enforcement Officers Memorial Fund, Inc., and the vendors at the Museum for sales at the Museum; provided, that the annual amount of the credit shall not exceed the amount that would be necessary to pay principal and interest for one year on a loan of \$5.5 million amortized in equal semiannual payments over a 20-year period at the lesser of an 8% interest rate or an interest rate equal to the true interest cost (as the term "true interest cost" is defined by the Municipal Securities Rulemaking Board) on the District of Columbia revenue bonds issued for the Museum.

(c) The Fund shall notify the Office of the Chief Financial Officer of the true interest cost and the Fund's calculation of the amount of the annual tax credit within 15 days after closing on the District of Columbia revenue bonds issued for the Museum.

(d) The Fund and the vendors at the Museum shall report their gross monthly receipts monthly to the Office of the Chief Financial Officer in accordance with the rules of the Office of Tax and Revenue, and include on such reports the amount of the tax credit balance after deducting the applicable taxes credited against such balance on their reports. The Fund shall coordinate with the vendors to ensure that the total amount of the credit allocated to the Fund and to each vendor in each year does not exceed the maximum annual amount of credit authorized under subsection (b) of this section.

(e) The credit authorized by this section shall commence on the 1st day of the 4th month following the date that the Museum is granted a certificate of occupancy by the appropriate government regulatory agency and shall expire 20 years thereafter.

(f) The Fund and the vendors at the Museum shall have no obligation to refund or otherwise return any amount of the credit authorized by this section to any person from whom the taxes offset by the credit were collected.

(g) The Chief Financial Officer may terminate the tax credit granted by this [section] if the Fund:

(1) Does not execute a development agreement with the District, relating to development of the Museum, within 90 days after [September 23, 2009]; or

(2) Violates the terms of the development agreement between the Fund and the District.

(Sept. 23, 2009, D.C. Law 18-49, § 2(b), 56 DCR 5484; Sept. 26, 2012, D.C. Law 19-171, § 129, 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 18-101 added a section to read as follows:

"§ 47-4626. First Congregational United Church of Christ property tax abatement.

"(a) The real property described as Lots 833 through 835 and 7000 through 7011, Square 375, as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots in the future, known as the First Congregational United Church of Christ property and owned by the First Congregational United Church of Christ, a District of Columbia nonprofit corporation formed for the purpose of religious worship, shall be exempt from taxation under Chapter 8 of this title so long as the First Congregational United Church of Christ owns the real property, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009 as if the exemption were granted administratively.

"(b) The transfer by the First Congregational United Church of Christ of Lots 834, 835, 7003, 7006, 7007, 7008, 7009, 7010, and 7011, Square 375, as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots in the future, shall be exempt from the tax imposed by Chapter 9 of this title.

"(c) The tax abatement pursuant to this section shall be in addition to, and not in lieu of, any other tax relief or development assistance from any other source applicable to the First Congregational United Church of Christ."

Section 6(b) of D.C. Law 18-101 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 First Congregational United Church of Christ Property Tax Abatement Emergency Act of 2009 (D.C. Act 18- 208, October 21, 2009, 56 DCR 8481).

Legislative History of Laws

Law 18-49, the "National Law Enforcement Museum Sales and Use Tax Credit Act of 2009", was introduced in Council and assigned Bill No. 18-99, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 2009, and June 16, 2008, respectively. Enacted without signature by the Mayor on June 26, 2009, it was assigned Act No. 18-124 and transmitted to both Houses of Congress for its review. D.C. Law 18-49 became effective on September 23, 2009.

For history of Law 19-171, see notes under § 47-369.01.

§ 47-4623. VIEW 14 PROJECT TAX EXEMPTION.

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

(1) "Developer" means L2CP, LLC, its successors, affiliates, and assigns.

(2) "View 14 Project" means the acquisition, development, construction, installation, and equipping, including the financing, refinancing, or reimbursing of costs incurred of the mixed-use, multifamily residential and retail project under construction on the east side of 14th Street, N.W., between Florida Avenue and Belmont Street, to consist of:

(A) One hundred and eighty-five units of condominium/apartment house use totaling approximately 173,765 square feet of floor area, including a minimum of 6,000 square feet devoted to affordable housing for residents with an income that is no greater than 80% of the metropolitan Washington D.C. area media income;

(B) Approximately 13,903 square feet of retail space; and

(C) A below-grade parking garage.

(3) "View 14 Property" means the real property, including any improvements constructed thereon, described as Lot 155, Square 2868, as recorded on Page 68 of Book 201 in the Office of the Surveyor for the District of Columbia (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, air rights lots, or any combination in the future).

(b)(1) The View 14 Property shall be exempt from real property taxation under Chapter 8 of this title for 20 consecutive years, 10 years at 100% and a 10% increase in years 11 through 20 until the annual real property taxation equals 100%.

(2) The View 14 Project shall be exempt from the tax imposed by Chapter 20 of this title on materials

used directly for construction of the View 14 Project, which are incorporated into and become a part of the real property.

(3) The tax exemptions granted by paragraphs (1) and (2) of this subsection shall not exceed, in the aggregate, \$5.7 million.

(c) The tax exemptions pursuant to subsection (b) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the View 14 Project, the View 14 Property, or the developer.

(d) This section shall not prevent or restrict the developer from utilizing any other tax, development or other economic incentives available to the View 14 Project, the View 14 Property, or the developer.

(e) Nothing in this section shall be construed to limit the owner of the View 14 Property from appealing or contesting its real estate tax assessment.

(Mar. 3, 2010, D.C. Law 18-111, § 7201(b), 57 DCR 181.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

Section 2(b) of D.C. Law 18-21 added a section to read as follows:

"§ 47-4618. View 14 Project tax exemptions.

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

"(1) 'Developer' means L2CP, LLC, its successors, affiliates, and assigns.

"(2) 'View 14 Project' means the acquisition, development, construction, installation, and equipping, including the financing, refinancing, or reimbursing of costs incurred of the mixed-use, multi-family residential and retail project under construction on the east side of 14th Street, N.W., between Florida Avenue and Belmont Street, to consist of:

"(A) One hundred and eighty-five units of condominium/apartment house use totaling approximately 173,765 square feet of floor area, including a minimum of 6,000 square feet devoted to affordable housing for residents within an income that is no greater than 80% of the metropolitan Washington, D.C. area media income;

"(B) Approximately 13,903 square feet of retail space; and

"(C) A below-grade parking garage.

"(3) 'View 14 Property' means the real property, including any improvements constructed thereon, located on Lot 155, Square 2868, as recorded on Page 68 of Book 201 in the Office of the Surveyor for the District of Columbia (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, air rights lots, or any combination in the future).

"(b)(1) The View 14 Property is hereby exempt from real property taxation under Chapter 8 for 20 consecutive years, 10 years at 100% and a 10% increase in years 11 through 20 until the annual real property taxation equals 100%.

"(2) The View 14 Project shall also be exempt from the District of Columbia sales tax on materials used directly for construction of the View 14 Project, which are incorporated into and become a part of the realty, subject to the provisions of § 47-1002, providing for exemption of certain real properties.

"(3) The tax exemptions granted by paragraphs (1) and (2) of this subsection shall not exceed, in the aggregate, \$5.7 million.

"(c) The tax exemptions pursuant to subsection (b) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the View 14 Project, the View 14 Property, or the Developer.

"(d) This section shall not prevent or restrict the Developer from utilizing any other tax, development, or other economic incentives available to the View 14 Project, the View 14 Property, or the Developer.

"(e) Nothing in this section shall be construed to limit the owner of the View 14 Property from appealing or contesting its real estate tax assessment."

Section 5(b) of D.C. Law 18-21 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition, see § 2 of View 14 Economic Development Emergency Act of 2009 (D.C. Act 18-32, March 16, 2009, 56 DCR 2337).

For temporary (90 day) addition, see § 7201(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 § 7201(b) of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

For Law 18-111, see notes following § 47-305.02.

Miscellaneous Notes

Short title: Section 7200 of D.C. Law 18-111 provided that subtitle R of title VII of the act may be cited as the "View 14 Project Economic Development Act of 2009".

§ 47-4624. THE URBAN INSTITUTE --10-YEAR REAL PROPERTY TAX ABATEMENT.

(a) Subject to subsection (b) of this section, the tax imposed by Chapter 8 of this title on the portion of the real property described as Lot 840, Square 673 that is owned by The Urban Institute, shall be abated during the following tax years in the following amounts:

- (1) Tax year 2010: \$200,000; provided, that the abatement shall be applied to the 2nd semiannual installment;
- (2) Tax year 2011: \$625,000;
- (3) Tax year 2012: \$925,000;
- (4) Tax year 2013: \$1.5 million;
- (5) Tax year 2014: \$1.6 million;
- (6) Tax year 2015: \$1.7 million;
- (7) Tax year 2016: \$1.8 million;
- (8) Tax year 2017: \$1.9 million;
- (9) Tax year 2018: \$2 million;
- (10) Tax year 2019: \$2.1 million; and
- (11) Tax year 2020: \$650,000.

(b) The abatement of real property taxes provided for by subsection (a) of this section shall apply so long as:

- (1) The real property continues to be owned and, except as set forth in paragraph (2) of this subsection, occupied by The Urban Institute;
- (2) At least 10,000 square feet of the real property is leased at a rate below the market rate to tenants that are exempt from federal taxation under section 501(c)(3) of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 163; 26 U.S.C. § 501(c)(3)), and the leased real property is used for the tenants' exempt purposes; and
- (3) The Urban Institute files the report required by § 47-1007(a), and includes the following:
 - (A) The name of each tenant of the real property that is exempt from federal taxation under section 501(c)(3) of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 163; 26 U.S.C. § 501(c)(3));
 - (B) The square footage leased by each such tenant;
 - (C) A certification that each such tenant is being charged a lease rate that is below the market rate, a statement of the lease rate per square foot, and an explanation of the basis upon which the determination was made that each such tenant's lease rate is below the market rate; and
 - (D) Other information as may be required by the Chief Financial Officer.

(c) The Urban Institute shall be subject to § 47-1007(b) and (c).

(Mar. 3, 2010, D.C. Law 18-111, § 7161(b), 57 DCR 181; Sept. 26, 2012, D.C. Law 19-171, § 130, 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 17-376 added a section to read as follows:

"§ 47-4620. The Urban Institute--10-year real property tax abatement.

"(a) Subject to subsection (b) of this section, the tax imposed by Chapter 8 of this title on the portion of the real

property described as Lot 840, Square 673, that is owned by The Urban Institute, shall be abated during the following tax years in the following amounts:

"(1) Tax year 2010: \$200,000; provided, that such abatement shall be applied to the 2nd semiannual installment;

"(2) Tax year 2011: \$625,000;

"(3) Tax year 2012: \$925,000;

"(4) Tax year 2013: \$1,500,000;

"(5) Tax year 2014: \$1,600,000;

"(6) Tax year 2015: \$1,700,000;

"(7) Tax year 2016: \$1,800,000;

"(8) Tax year 2017: \$1,900,000;

"(9) Tax year 2018: \$2,000,000;

"(10) Tax year 2019: \$2,100,000; and

"(11) Tax year 2020: \$650,000.

"(b) The abatement of real property taxes provided for by subsection (a) of this section shall apply so long as:

"(1) The real property continues to be owned and, except as set forth in paragraph (2) of this subsection, occupied by The Urban Institute;

"(2) At least 10,000 square feet of the real property is leased at a rate below the market rate to tenants that are exempt from federal taxation under section 501(c)(3) of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 163; 26 U.S.C. § 501(c)(3)), and the leased real property is used for the tenants' exempt purposes; and

"(3) The Urban Institute files the report required by § 47-1007(a) and:

"(A) The name of each tenant of the real property that is exempt from federal taxation under section 501(c)(3) of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 163; 26 U.S.C. § 501(c)(3));

"(B) The square footage leased by each such tenant;

"(C) A certification that each such tenant is being charged a lease rate that is below the market rate, a statement of the lease rate per square foot, and an explanation of the basis under which the determination was made that each such tenant's lease rate is below the market rate; and

"(D) Such other information as may be required by the Chief Financial Officer.

"(c) The Urban Institute shall be subject to § 47-1007(b) and (f)."

Section 5(b) of D.C. Law 17-376 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 The Urban Institute Real Property Tax Abatement Emergency Act of 2008 (D.C. Act 17-648, January 6, 2009, 56 DCR 904).

For temporary (90 day) addition, see § 7161(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 § 7161(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 7160 of D.C. Law 18-111 provided that subtitle N of title VII of the act may be cited as the "The Urban Institute Real Property Tax Abatement Act of 2009".

§ 47-4625. KELSEY GARDENS REDEVELOPMENT PROJECT.

(a) The real property taxes imposed by Chapter 8 of this title with respect to the real property described as Lots 67 and 68, Square 421, in the tax records of the District of Columbia as of [December 17, 2009], shall be abated in the amount in excess of the amount of the real property taxes imposed on the property as of October 1, 2009; provided, that the improvements on the real property project shall:

(1) Contain no less than 54 units of affordable housing for residents making 60% or less of current

area median income;

(2) Contain approximately 15,000 square feet of ground-level retail space; and

(3) Have secured a mortgage from the U.S. Department of Housing and Urban Development or any other commercial mortgage entity for the development of this project.

(b) The real property tax abatement provided in subsection (a) of this section shall expire at the stated maturity date of a mortgage from the U.S. Department of Housing and Urban Development or in the event of other commercial financing the tax abatement commences with fiscal year 2010 and ends with the stated expiration date of the initial permanent mortgage without regard to prepayment or earlier termination; provided, that compliance with use restrictions provided in subsection (a) of this section continues following any such prepayment or earlier termination.

(Dec. 17, 2009, D.C. Law 18-97, § 2(b), 56 DCR 8528; Mar. 31, 2011, D.C. Law 18-343, § 2, 58 DCR 628; Sept. 14, 2011, D.C. Law 19-21, § 7102, 58 DCR 6226.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 18-343 rewrote subsecs. (a)(3) and (b), which had read as follows:

"(3) Have secured a mortgage from the U.S. Department of Housing and Urban Development."

"(b) The real property tax abatement provided in subsection (a) of this section shall expire at the stated maturity date of a mortgage from the U.S. Department of Housing and Urban Development, without regard to prepayment or earlier termination; provided, that compliance with use restrictions provided in subsection (a) of this section continues following any such prepayment or earlier termination."

D.C. Law 19-21, in subsec. (b), substituted "or in the event of other commercial financing the tax abatement commences with fiscal year 2010 and ends with the stated expiration date of the initial permanent mortgage without regard" for "or other commercial mortgage entity that provides construction and permanent financing without regard".

Temporary Amendments of Section

Section 2 of D.C. Law 18-263 rewrote subsecs. (a)(3) and (b) to read as follows:

"(3) Have secured a mortgage from the U.S. Department of Housing and Urban Development or any other commercial mortgage entity for the development of this project."

"(b) The real property tax abatement provided in subsection (a) of this section shall expire at the stated maturity date of a mortgage from the U.S. Department of Housing and Urban Development or other commercial mortgage entity that provides construction and permanent financing, without regard to prepayment or earlier termination; provided, that compliance with use restrictions provided in subsection (a) of this section continues following any such prepayment or earlier termination."

Section 4(b) of D.C. Law 18-263 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 of Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement Assistance Clarification Emergency Act of 2010 (D.C. Act 18-519, July 30, 2010, 57 DCR 7995).

For temporary (90 day) amendment of section 3 of D.C. Law 18-97, see § 7032 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 § 2 of Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement Assistance Clarification Congressional Review Emergency Act of 2010 (D.C. Act 18-571, October 20, 2010, 57 DCR 10086).

Legislative History of Laws

Law 18-97, the "Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement Assistance Act of 2009", as introduced in Council and assigned Bill No. 18-222, 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. 18-224 and transmitted to both Houses of Congress for its review. D.C. Law 18-97 became effective on December 17, 2009.

Law 18-343, the "Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement Assistance Act of 2010", was introduced in Council and assigned Bill No. 18-1010, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 7, 2010, and December 21, 2010, respectively. Signed by the Mayor on January 12, 2011, it was assigned Act No. 18-688 and transmitted to both Houses of Congress for its review. D.C. Law 18-343 became effective on March 31, 2011.

For history of Law 19-21, see notes under § 47-305.02.

Miscellaneous Notes

Short title: Section 7031 of D.C. Law 18-223 provided that subtitle D of title VII of the act may be cited as the "Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement Assistance Amendment Act of 2010".

Section 3 of D.C. Law 18-97, as amended by section 7032 of D.C. Law 18-223, provides:

"Sec. 3. Applicability.

"(a) This act shall apply in fiscal years 2010, 2011, and 2012.

"(b) This act shall apply in fiscal year 2013 and later fiscal years upon the inclusion in an approved budget and financial plan of the fiscal effect of this act in those fiscal years."

Short title: Section 7101 of D.C. Law 19-21 provided that subtitle K of title VII of the act may be cited as "Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement Assistance Amendment Act of 2011".

Section 7102(b) of D.C. Law 19-21 repealed section 7032 of D.C. Law 18-223.

§ 47-4626. RANDALL SCHOOL DEVELOPMENT PROJECT TAX EXEMPTION.

The real property described as Lot 801, Square 643S, known as the Randall School development project, owned by the Trustees of the Corcoran Gallery of Art, a nonprofit corporation, shall be exempt from the tax imposed by Chapter 8 of this title, beginning October 1, 2008, and for so long as the Trustees of the Corcoran Gallery of Art own the real property; provided, that the exemption shall cease once a certificate of occupancy issues for any part of the Randall School development project. The exemption shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Randall School development project.

(Mar. 3, 2010, D.C. Law 18-111, § 7171(b), 57 DCR 181; Sept. 26, 2012, D.C. Law 19-171, § 131, 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 18-6 added a section to read as follows:

"§ 47-4620. Randall School development project tax exemption.

"The real property described as Lot 801, Square 643S, known as the Randall School development project, owned by the Trustees of the Corcoran Gallery of Art, a nonprofit corporation, shall be exempt from the tax imposed by Chapter 8 of this title, beginning October 1, 2008, and for so long as the Trustees of the Corcoran Gallery of Art own the real property; provided, that the exemption shall cease once a certificate of occupancy issues for any part of the Randall School development project. The exemption shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Randall School development project."

Section 5(b) of D.C. Law 18-6 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition, see § 2 of Randall School Development Project Tax Exemption Emergency Act of 2009 (D.C. Act 18-23, February 25, 2009, 56 DCR 1954).

For temporary (90 day) addition, see § 7171(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 § 7171(b) 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) addition, see § 2 of Randall School Disposition Restatement Emergency Act of 2010 (D.C. Act 18-540, October 5, 2010, 57 DCR 9612).

For temporary (90 day) addition of section, see § 2 of Randall School Disposition Restatement Congressional Review Emergency Act of 2011 (D.C. Act 19-2, February 2, 2011, 58 DCR 1238).

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 7170 of D.C. Law 18-111 provided that subtitle O of title VII of the act may be cited as the "Randall School Development Project Tax Relief Act of 2009".

Section 2 of D.C. Law 18-294 provides:

"Sec. 2. (a) Notwithstanding the requirements and the conditions established in the Randall School Sale Approval Resolution of 2004, effective December 21, 2004 (Res. 15-818; 52 DCR 250), the Council authorizes the Mayor to amend the declaration of covenants recorded as Instrument No. 2006160472, against Lot 0801, Square 0643-S ('Property'); provided, that the amendment contains the following terms and conditions:

"(1) The Property shall be developed into a mixed-use development that will include no less than 25,000 square feet comprised of either a nonprofit art museum or a nonprofit art gallery, or both, and that may also include residential, hotel, art uses, retail, commercial, and other ancillary uses;

"(2) The developer of the Property ('Developer') shall enter into an agreement with the Department of Small and Local Business Development to comply with the requirements of the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, effective October 20, 2005 (D.C. Law 16-33; D.C. Official Code § 2-218.01 *et seq.*);

"(3) The Developer shall enter into a First Source Agreement with the District of Columbia establishing that the purchaser or any developer of the property must comply with the First Source Employment Agreement Act of 1984, effective June 29, 1984 (D.C. Law 5-93; D.C. Official Code § 2-219.03), and Mayor's Order 83-265 (November 9, 1983), regarding job creation and employment generated as a result of construction on the property;

"(4) Twenty percent of all residential units developed on the Property shall be sold or rented exclusively to households with incomes less than, or equal to, 80% of the area median income;

"(5) The first phase of development on the Property shall include 125,000 square feet of development; of the 125,000 square feet developed on the property, no less than 25,000 square feet shall comprise either a nonprofit art museum or a nonprofit art gallery, or both;

"(6) If the Developer disposes of all or any part of the Property prior to commencement of construction on the first phase of the development of the Property, the District shall be entitled to receive 40% of the profit realized from the disposition; and

"(7) The District shall have the right to reacquire the Property with any improvements if the Developer does not commence construction on the first phase of the development of the Property by January 1, 2018.

"(b) Notwithstanding the requirements and conditions established in the Randall School Sale Approval Resolution of 2004, effective December 21, 2004 (Res. 15- 818; 52 DCR 250), the Council authorizes the Mayor to convey certain access easements over former Half Street, S.W., currently known for purposes of taxation and assessment as a portion of Lot 813, Square 0644, to the Trustees of the Corcoran Gallery of Art, its successors, and assigns, to enable the development of Lot 0801, Square 0643-S."

§ 47-4627. 14W AND THE YMCA ANTHONY BOWEN PROJECT; LOT 164 (FORMERLY LOTS 18, 19, 20, 120, 121, 160, 161, 828, AND 835), SQUARE 234.

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

(1) "14W and the YMCA Anthony Bowen Project" means the acquisition, development, construction, installation, and equipping of a mixed-use project on the 14W and the YMCA Anthony Bowen Property, including the redevelopment of the historic Anthony Bowen YMCA, the construction of 231 units of rental housing, of which 18 will be affordable units at 60% or less of area median income, 12,200 square feet of ground-level retail space, and 170 below-grade parking spaces.

(2) "14W and the YMCA Anthony Bowen Property" means the real property, including any improvements constructed thereon, described as Lot 164 (formerly Lots 18, 19, 20, 120, 121, 160, 161, 828, and 835), Square 234, owned by the Young Men's Christian Association of Metropolitan Washington and RP Jefferson 14, LLC (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, air rights lots, or any combination in the future).

(b) The tax imposed by Chapter 8 of this title on the 14W and the YMCA Anthony Bowen Property shall be abated for 20 consecutive years as follows:

(1) In years one through 10, the tax shall be capped at \$68,400 annually, to be allocated pro rata among any then-existing taxable lots;

(2) Beginning in year 11, the tax shall be abated to the extent it exceeds 10% of the tax otherwise imposed by Chapter 8 of this title, with the tax liability increasing 10% per year in years 12 through 20 until the tax equals 100% of the tax imposed by Chapter 8 of this title.

(c) The 14W and the YMCA Anthony Bowen Project shall be exempt from the tax imposed by Chapter 20 of this title on materials used directly for construction of the 14W and the YMCA Anthony Bowen Project.

(d) This section shall not prevent or restrict the owners of the 14W and the YMCA Anthony Bowen Property from utilizing any other tax, development, or other economic incentives available.

(Mar. 3, 2010, D.C. Law 18-111, § 7191(b), 57 DCR 181; Mar. 12, 2011, D.C. Law 18-320, § 2(b), 57 DCR 12435; Sept. 26, 2012, D.C. Law 19-171, § 132, 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 18-320 rewrote the section, which formerly read:

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

"(1) '14W and the YMCA Anthony Bowen Project' means the acquisition, development, construction, installation, and equipping of a mixed-use project on the 14W and the YMCA Anthony Bowen Property, including the redevelopment of the historic Anthony Bowen YMCA, the construction of 231 units of rental housing, of which 18 will be affordable units at 60% or less of area median income, 12,200 square feet of ground-level retail space, and 170 below-grade parking spaces.

"(2) '14W and the YMCA Anthony Bowen Property' means the real property described as Lot 164, Square 234, owned by Perseus Realty, LLC.

"(b) The 14W and the Anthony Bowen Property shall be exempt from real property taxation under Chapter 8 of this title for 20 consecutive years as follows: 10 years capped at the Fiscal Year 2008 rate, and thereafter a 10% increase allowed per annum in years 11 through 20, until the annual real property taxation equals 100%.

"(c) The 14W and the YMCA Anthony Bowen Project shall be exempt from the tax imposed by Chapter 20 of this title on materials used directly for construction of the 14W and the YMCA Anthony Bowen project.

"(d) The exemptions set forth in subsections (b) and (c) of this section shall continue so long as the 14W and the YMCA Anthony Bowen Project consists of:

"(1) Two hundred and thirty-one rental apartment units (18 of which are inclusionary zoning units, to be permanently reserved for residents making 60% or less of current area median income);

"(2) A 170-space, below-grade garage, 12,200 square feet of ground-floor retail space; and

"(3) The new YMCA Anthony Bowen, a 45,000 square-foot, state-of-the-art community and wellness facility dedicated to the growing needs of the District's residents."

D.C. Law 19-171 validated a previously made technical correction in the section designation.

Temporary Amendment of Section

Section 2(b) of D.C. Law 18-262 rewrote the section to read as follows:

"§ 47-4627. 14W and the YMCA Anthony Bowen Project; Lot 164 (formerly Lots 18, 19, 20, 120, 121, 160, 161, 828, and 835), Square 234.

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

"(1) '14W and the YMCA Anthony Bowen Project' means the acquisition, development, construction, installation, and equipping of a mixed-use project on the 14W and the YMCA Anthony Bowen Property, including the redevelopment of the historic Anthony Bowen YMCA, the construction of 231 units of rental housing, of which 18 will be affordable units at 60% or less of area median income, 12,200 square feet of ground-level retail space, and 170 below-grade parking spaces.

"(2) '14W and the YMCA Anthony Bowen Property' means the real property, including any improvements constructed thereon, described as Lot 164 (formerly Lots 18, 19, 20, 120, 121, 160, 161, 828, and 835), Square 234, owned by Perseus Realty, LLC (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, air rights lots, or any combination in the future).

"(b) The 14W and the Anthony Bowen Property shall be exempt from real property taxation under Chapter 8 of this title for 20 consecutive years as follows:

"(c) The 14W and the YMCA Anthony Bowen Project shall be exempt from the tax imposed by Chapter 20 of this title on materials used directly for construction of the 14W and the YMCA Anthony Bowen project.

"(d) The exemptions set forth in subsections (b) and (c) of this section shall continue so long as the 14W and the YMCA Anthony Bowen Project consists of:

"(1) Two hundred and thirty-one rental apartment units (18 of which are inclusionary zoning units, to be permanently reserved for residents making 60% or less of current area median income);

"(2) A 170-space, below-grade garage, and 12,200 square feet of ground-floor retail space; and

"(3) The new YMCA Anthony Bowen, a 45,000 square-foot, state-of-the-art community and wellness facility dedicated to the growing needs of the District's residents."

Section 4(b) of D.C. Law 18-262 provides that the act shall expire after 225 days of its having taken effect.

Temporary Addition of Section

Section 2 of D.C. Law 17-375 added a section to read as follows:

"§ 47-4621. 14W and the YMCA Anthony Bowen Project--Lot 164 in Square 234.

"(a) The properties located in the District of Columbia described as Square 234, Lot 164, owned by Perseus Realty, LLC, are hereby exempt from real property taxation under Chapter 8 for 20 consecutive years: 10 years capped at the fiscal year 2008 rate, and thereafter a 10% increase allowed per annum in years 11 through 20, until the annual real property taxation equals 100%.

"(b) The 14W and the YMCA Anthony Bowen Project shall be exempt from the tax imposed by Chapter 20 of this title on materials used directly for construction of the 14W and YMCA Anthony Bowen project, subject to the provisions of § 47-1002, providing for exemption of certain real properties.

"(c) The 14W and the YMCA Anthony Bowen Project is exempt from District taxes as described in this section so long as the project consists of 231 rental apartment units (18 of which are IZ units, to be permanently reserved for residents making 60% or less of current area median income) and a 170-space, below-grade garage, 12,200 square feet of ground-floor retail space, and the new YMCA Anthony Bowen, a 45,000-square-foot, state-of-the-art community and wellness facility dedicated to the growing needs of the District's residents."

Section 5(b) of D.C. Law 17-375 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 14W and the WMCA Anthony Bowen Project Real Property Tax Exemption and Real Property Tax Relief Emergency Act of 2008 (D.C. Act 17-647, January 6, 2009, 56 DCR 902).

For temporary (90 day) addition, see § 7191(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 § 7191(b) 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 14W and Anthony Bowen YMCA Project Tax Abatement Implementation Clarification Emergency Act of 2010 (D.C. Act 18-506, July 30, 2010, 57 DCR 7582).

For temporary (90 day) amendment of section, see § 2(b) of 14W and Anthony Bowen YMCA Project Tax Abatement Implementation Clarification Congressional Review Emergency Act of 2010 (D.C. Act 18-574, October 20, 2010, 57 DCR 10100).

Legislative History of Laws

For Law 18-111, see notes following § 47-305.02.

Law 18-320, the "14W and Anthony Bowen YMCA Project Tax Abatement Implementation Clarification Act of 2010", was introduced in Council and assigned Bill No. 18-898, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2010, and November 23, 2010, respectively. Signed by the Mayor on December 9, 2010, it was assigned Act No. 18-641 and transmitted to both Houses of Congress for its review. D.C. Law 18-320 became effective on March 12, 2011.

For history of Law 19-171, see notes under § 47-369.01.

Miscellaneous Notes

Short title: Section 7190 of D.C. Law 18-111 provided that subtitle Q of title VII of the act may be cited as the "14W and YMCA Anthony Bowen Project Real Property Tax Exemption and Real Property Tax Relief Act of 2009".

Section 3 of D.C. Law 18-320 provides:

"Sec. 3. Applicability.

"Section 2 shall apply as of October 1, 2011."

§ 47-4628. THE HEIGHTS ON GEORGIA AVENUE; LOTS 98, 903, 904, 908, AND 911, SQUARE 2892.

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

- (1) "Affordable Units" means residential units affordable to households with incomes between 60% and 80% of the area median income of the Washington, D.C. metropolitan statistical area as determined annually by the United States Department of Housing and Urban Development, or its successor agency, which units shall comprise no less than 1/2 of the total number of units in The Heights on Georgia Avenue Project.
- (2) "Housing Element" means residential units, which shall be not less than 65 in total, and accessory parking in The Heights on Georgia Avenue Project.
- (3) "The Heights on Georgia Avenue Developer" means the person (or any successor in interest) who will develop The Heights on Georgia Avenue Project with Affordable Units above first-floor retail. The term "The Heights on Georgia Avenue Developer" shall not include any owner or operator of the first-floor commercial or retail space and shall not apply to any subsequent owner of a residential condominium unit in The Heights on Georgia Avenue Project.
- (4) "The Heights on Georgia Avenue Project" means a residential and retail mixed-use project, including at least 65 residential units, constructed on the following lots in Square 2892: Lots 98, 903, 904, 908, and 911 (which may be expanded to include Lots 875 and 114) and the alley between them (or as the land for such lots and the alley may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, or any combination in the future).

(b) Beginning on the 1st day of the half tax year immediately following the date on which site preparation begins, as evidenced by either the issuance of a demolition permit, grading permit, or excavation permit, whichever is issued first, the Housing Element shall be exempt from real property taxation under Chapter 8 of this title; provided, that the following occurs:

- (1) The first level of concrete shall be laid for The Heights on Georgia Avenue Project by December 31, 2010;
- (2) A certificate of occupancy for the Housing Element shall have been issued within 24 months after the first level of concrete has been laid; and
- (3) The Affordable Units shall be registered online within 60 days of issuance of the certificate of occupancy for the Housing Element on the housing locator at www.dchousingsearch.org, and the Department of Housing and Community Development issues a written certification that the units are registered and will be monitored for compliance.

(c) For each deadline set forth in subsection (b) of this section, one 6-month extension may be granted at the discretion of the Mayor.

(d) If the deadlines set forth in subsection (b) of this section, as they may be extended by the Mayor as provided in subsection (c) of this section, are not met, The Heights on Georgia Avenue Developer shall pay to the District a sum equal to the amount of real property tax that would have been imposed on The Heights on Georgia Avenue Project in the absence of the exemption provided in subsection (b) of this section.

(e) The exemption from real property taxation provided in subsection (b) of this section shall expire on the date that is the last day of the half tax year immediately following the earlier of:

- (1) The passage of 30 years; or
- (2) The date on which the Housing Element no longer has at least 50% of the total units of The Heights on Georgia Avenue Project designated for use as Affordable Units.

(f) For the purposes of § 47-831(b), the owner shall have a duty to inform the Office of Tax and Revenue when the Housing Element is no longer entitled to the exemption granted by subsection (b) of this section.

(g) Notwithstanding any other provision of law, no fees shall be charged to The Heights on Georgia Avenue Developer for any permits related to the construction of The Heights on Georgia Avenue Project, including private space or building permit fees or public space permit fees. The exemption provided by this subsection shall not include inspection fees for such permits, condominium registration application fees, or condominium conversion fees.

(Mar. 23, 2010, Law 18-124, § 2(b), 57 DCR 1175; July 13, 2012, D.C. Law 19-158, § 2(c), 59 DCR 5689; Sept. 26, 2012, D.C. Law 19-171, § 133, 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 19-158, in subsec. (b)(1), substituted "December 31, 2011" for "December 31, 2010"; and, in subsec. (c), substituted "section, extensions" for "section, one 6-month extension".

D.C. Law 19-171 validated a previously made technical correction in the section designation.

Temporary Amendments of Section

Section 2 of D.C. Law 19-31, in subsec. (b)(1), substituted "December 31, 2011" for "December 31, 2010"; and, in subsec. (c), substituted "section, extensions" for "section, one 6-month extension".

Section 4(b) of D.C. Law 19-31 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) repeal of section 3 of D.C. Law 18-124, see § 7002 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 § 2 of Heights on Georgia Avenue Development Extension Emergency Act of 2011 (D.C. Act 19-75, June 23, 2011, 58 DCR 5375).

For temporary (90 day) amendment of section, see § 2 of Heights on Georgia Avenue Development Extension Congressional Review Emergency Act of 2011 (D.C. Act 19-161, October 11, 2011, 58 DCR 8888).

Legislative History of Laws

Law 18-124, the "Heights on Georgia Avenue Tax Exemption Act of 2010", was introduced in Council and assigned Bill No. 18-45, 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. Signed by the Mayor on January 25, 2010, it was assigned Act No. 18-286 and transmitted to both Houses of Congress for its review. D.C. Law 18-124 became effective on March 23, 2010.

Law 19-158, the "Jubilee Housing Residential Rental Project Real Property Tax Exemption Clarification Act of 2012", was introduced in Council and assigned Bill No. 19-538, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 17, 2012, and May 1, 2012, respectively. Signed by the Mayor on May 15, 2012, it was assigned Act No. 19-365 and transmitted to both Houses of Congress for its review. D.C. Law 19-158 became effective on July 13, 2012.

For history of Law 19-171, see notes under § 47-369.01.

Delegation of Authority

Delegation of Authority Pursuant to Heights of Georgia Avenue Tax Exemption Act of 2010, see Mayor's Order 2010-177, November 26, 2010 (57 DCR 11422).

Miscellaneous Notes

Section 3 of D.C. Law 18-124 provides:

"Sec. 3. Applicability.

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

Short title: Section 7001 of D.C. Law 18-223 provided that subtitle A of title VII of the act may be cited as the "Budget Financing Contingencies Amendment Act of 2010".

Section 7002 of D.C. Law 18-223 repealed section 3 of D.C. Law 18-124.

Section 3 of D.C. Law 19-158 provides:

"Sec. 3. Applicability.

"Section 2(a) and (b) shall apply as of October 1, 2010."

§ 47-4629. PARK PLACE AT PETWORTH, HIGHLAND PARK, AND HIGHLAND PARK PHASE II PROJECT TAX EXEMPTIONS.

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

(1) "AMI" means the median income for the Washington, D.C. metropolitan area.

(2) "Developer" means CJUF II Park Place at Petworth, LLC, CHVP26, LLC, or Highland Park West, LLC, and their successors, affiliates, and assigns, either collectively or individually.

(3) "Park Place at Petworth, Highland Park, and Highland Park Phase II Projects" means the acquisition, development, construction, installation, and equipping, including the financing, refinancing, or reimbursing of costs incurred, of the mixed-use multi-family residential and retail projects located at 850 Quincy Street, N.W., the southwest corner of Irving Street and 14th Street, N.W., and 1444 Irving Street, N.W., either collectively or individually, consisting of:

(A) For Park Place at Petworth:

(i) A condominium/apartment house of 161 units totaling approximately 138,899 square feet of net residential floor area, including a minimum of 27,780 square feet devoted to affordable housing, with 5% of net residential square foot area for residents with an income not exceeding 30% of AMI, 10% of net residential square foot area for residents with an income not exceeding

50% of AMI, and 5% of net residential square foot area for residents with an income not exceeding 60% of AMI;

(ii) Approximately 17,200 square feet of retail space; and

(iii) A below-grade parking garage;

(B) For Highland Park:

(i) A condominium/apartment house of 229 units totaling approximately 206,490 square feet of net residential floor area, including a minimum of 41,298 square feet devoted to affordable housing, with 5% of net residential square foot area for residents with an income not exceeding 30% of AMI, 5% of net residential square foot area for residents with an income not exceeding 60% of AMI, and 10% of net residential square foot area for residents with an income not exceeding 80% of AMI;

(ii) Approximately 17,069 square feet of net retail space; and

(iii) A below-grade parking garage;

(C) For Highland Park Phase II: A condominium/apartment house with a minimum of 69 units, totaling a minimum of 63,221 square feet net rentable square feet of residential area, including a minimum of 12,644 square feet of the gross residential floor area being devoted to affordable housing, with 5% of net residential square foot area for residents with an income not exceeding 30% of AMI, 5% of net residential square foot area for residents with an income not exceeding 60% of AMI, and 10% of net residential square foot area for residents with an income not exceeding 80% of AMI, and a community-based residential facility with 82 beds and approximately 26,429 gross square feet of building area.

(4) Park Place at Petworth, Highland Park, and Highland Park Phase II Properties" means the real property, including any improvements constructed thereon, located on Lot 44, Square 2900, as recorded on Page 76, Book 199 in the Office of the Surveyor for the District of Columbia; located on Lot 884 (Part of Lot 727), Square 2672, as recorded on Page 9, Book 199 in the Office of the Surveyor for the District of Columbia; and located on Lot 726, Square 2672, recorded in Page 9, Book 199 (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, air rights lots, or any combination in the future), either collectively or individually.

(b) Beginning on October 1, 2010, the Park Place at Petworth, Highland Park, and Highland Park Phase II Properties shall be exempt from the real property tax imposed by Chapter 8 of this title for 20 years as follows: 10 years at 50% and a 5% increase in years 11 through 20 until the annual real property taxation equals 100%.

(b-1) All interest and penalties associated with real property taxes that have been assessed for the period beginning on October 1, 2008, and ending 45 days after [September 24, 2010], against the Park Place at Petworth, Highland Park, or Highland Park Phase II Properties, shall be forgiven, and any payments already made for this period, as of [September 24, 2010], shall be refunded or credited against real property taxes owed on the properties.

(c) The tax exemption pursuant to subsection (b) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Park Place at Petworth, Highland Park, and Highland Park Phase II Projects, the Park Place at Petworth, Highland Park, and the Highland Park Phase II Properties, or the developer.

(d) This section shall not:

(1) Prevent or restrict the developer from utilizing any other tax, development, or other economic incentives available to the Park Place at Petworth, Highland Park, and the Highland Park Phase II Projects, the Park Place at Petworth, Highland Park, and Highland Park Phase II Properties, or the developer.

(2) Limit the owner of the Park Place at Petworth, Highland Park, or the Highland Park Phase II Properties from appealing or contesting its real estate tax assessment.

(Mar. 23, 2010, D.C. Law 18-128, § 2(b), 57 DCR 1186; Sept. 24, 2010, D.C. Law 18-223, § 7023, 57 DCR 6242; Sept. 26, 2012, D.C. Law 19-171, § 134, 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 18-223 rewrote subsec. (b); and added subsec. (b-1). Prior to amendment, subsec. (b) read as follows:

"(b) The Park Place at Petworth, Highland Park, and Highland Park Phase II Properties shall be exempt from real property taxation under Chapter 8 of this title for 20 consecutive years as follows: 10 years at 100% and a 10% increase in years 11 through 20 until the annual real property taxation equals 100%."

D.C. Law 19-171 validated a previously made technical correction in the section designation.

For temporary (90 day) repeal of section 3 of D.C. Law 18-128, see § 7022 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 § 7023 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 18-128, the "Park Place at Petworth, Highland Park, and Highland Park Phase II Economic Development Act of 2010", was introduced in Council and assigned Bill No. 18-231, 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. Signed by the Mayor on January 25, 2010, it was assigned Act No. 18-290 and transmitted to both Houses of Congress for its review. D.C. Law 18-128 became effective on March 23, 2010.

For Law 18-223, see notes following § 47-355.05.

For history of Law 19-171, see notes under § 47-369.01.

Miscellaneous Notes

section 3 of D.C. Law 18-128 provides:

"Sec. 3. Applicability.

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

"(b) Section 2 shall apply to tax years beginning October 1, 2008."

Short title: Section 7021 of D.C. Law 18-223 provided that subtitle C of title VII of the act may be cited as the "Park Place at Petworth, Highland Park, and Highland Park Phase II Economic Development Amendment Act of 2010".

Section 7022 of D.C. Law 18-223 repealed section 3 of D.C. Law 18-128.

§ 47-4630. TAX ABATEMENTS FOR HIGH TECHNOLOGY COMMERCIAL REAL ESTATE DATABASE AND SERVICE PROVIDERS.

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

(1) "High technology commercial real estate database and service provider" means a business entity that provides access to clients via the Internet to its database of commercial real estate information throughout the United States.

(2) "Priority development area" means:

(A) A priority development area as defined in § 47-3801(1A);

(B) A high technology development zone as defined in § 47-1817.06(a)(2);

(C) The Southeast Federal Center/Navy Yard Area, which shall consist of land within the boundary description beginning at the intersection of Interstate 395/295 (SW/SE Freeway), and the Anacostia River Waterfront, S.W.; northwest to 14th Street, S.W.; south on 14th Street, S.W., to the Washington Channel Waterway; east along Washington Channel to the Anacostia River eastern banks; and adjacent areas encompassing the public housing and residential parcels adjacent to the Navy Yard, 8th Street commercial corridor, Marine Barracks, and Buzzards Point area.

(3) "Real property" shall have the same meaning as in § 47-802.

(b) Subject to subsections (f), (g), and (h) of this section, the real property taxes imposed by Chapter 8 of this title with respect to real property purchased or leased and occupied by a high technology commercial real estate database and service provider shall be fully abated for 10 years, beginning the first day of the tax year following the purchase of the real property or the execution of the lease of the real property; provided, that:

(1) The real property continues to be occupied by the high technology commercial real estate database and service provider during the duration of the abatement period and is located in a priority development area;

(2) If the real property is leased, the lease for the real property is for a period of at least 10 years;

(3) The total combined abatements under this section shall not exceed:

(A) \$700,000 per fiscal year; and

(B) \$6.185 million total over 10 years;

(4) The company receiving the benefit of the abatement:

(A) Is a high technology commercial real estate database and service provider;

- (B) Employs a minimum of 250 employees within the District; and
 - (C) Shall have entered into an agreement with the Department of Small and Local Business Development requiring that any tenant design, build-out, and improvements within the tenant's leased or owned space receiving the tax abatement be contracted with certified local, small, and disadvantaged business enterprises, as certified in accordance with § 2-218.01, for at least 35% of the contract dollar volume of the design, build-out, and improvements;
 - (5) If the real property is leased, the real property owner shall pass through the abatement to the high technology commercial real estate database and service provider;
 - (6) No person shall claim an abatement pursuant to this section unless the person occupies real property in the District before January 1, 2011;
 - (7) No person shall claim an abatement pursuant to this section for an aggregate period of more than 10 years; and
 - (8) Notwithstanding any other provision of this section, no person shall claim an abatement pursuant to this section prior to October 1, 2010.
 - (c) If the real property that is the subject of the abatement under section (b) of this section is a portion of a larger unit of real property that is assessed for real property tax under Chapter 8 of this title, the abatement shall be applied by reducing the assessment of the larger unit of real property by the ratio that the square footage of the occupied portion bears to the square footage of the larger unit of real property.
 - (d) The abatement shall be deducted from the real property tax bill or by issuing a refund (in the same amount as what would have been the abatement) to the high technology commercial real estate database and service provider, notwithstanding § 47-811.02, at the discretion of the Office of Tax and Revenue. The Office of Tax and Revenue may apply the abatement to any half of the tax year.
 - (e) If the high technology commercial real estate database and service provider shall cease to qualify for the abatement, the abatement shall cease on the first day of the month following the day when the Mayor certifies the disqualification to the Office of Tax and Revenue.
 - (f) The Mayor shall certify to the Office of Tax and Revenue the identity of each high technology commercial real estate database and service provider for which compliance under subsection (b) of this section has been verified by the Mayor, a description of each real property that is the subject of the abatement provided by this section, and the date on which the abatement shall begin.
 - (g) The abatement pursuant to this section shall apply once the high technology commercial real estate database and service provider has certified to the Department of Employment Services that the provider has hired at least 100 employees residing in the District of Columbia beyond the number of employees residing in the District of Columbia as of January 5, 2010 ("baseline number"); provided, that the high technology commercial real estate database and service provider shall maintain the baseline number throughout the entire term of the abatement. The failure to maintain the baseline number shall result in the forfeiture of the abatement during any period in which the baseline number is not met.
 - (h) Funds shall be sufficient within an approved budget and financial plan to support the fiscal impact of a tax abatement under this section.
- (Mar. 23, 2010, D.C. Law 18-133, § 2(b), 57 DCR 1201; Sept. 26, 2012, D.C. Law 19-171, § 135, 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 18-169 added a section to read as follows:

"§ 47-4631. International House of Pancakes Restaurant #3221-tax exemption clarification.

"The real property, described as Lot 819, Square 5912, known as the International House of Pancakes Restaurant #3221, owned by CHR, LLC, and leased to Fathers and Sons, LLC ('Property'), shall be exempt from the tax imposed by Chapter 8 of this title for the period beginning October 1, 2007, and ending September 7, 2009, in accordance with § 47-1002(23), notwithstanding the requirements of § 47-1002(23)(B)(iv). The tax exemption pursuant to this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the International House of Pancakes Restaurant located on the Property."

Section 5(b) of D.C. Law 18-169 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 IHOP Restaurant #3221 Tax Exemption Clarification Emergency Act of 2010 (D.C. Act 18-343, March 22, 2010, 57 DCR 2854).

For temporary (90 day) amendment of section, see § 2 of Third & H Streets, N.E. Economic Development Technical Clarification Emergency amendment Act of 2010 (D.C. Act 18-392, May 7, 2010, 57 DCR 4344).

For temporary (90 day) repeal of section 3 of D.C. Law 18-169, see § 7010 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 18-133, the "High Technology Commercial Real Estate Database and Service Providers Tax Abatement Act of 2010", was introduced in Council and assigned Bill No. 18-476, 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. Signed by the Mayor on January 25, 2010, it was assigned Act No. 18-295 and transmitted to both Houses of Congress for its review. D.C. Law 18-133 became effective on March 23, 2010.

For history of Law 19-171, see notes under § 47-369.01.

Delegation of Authority

Delegation of Authority under High Technology Commercial Real Estate Database and Service Providers Tax Abatement Act of 2010, see Mayor's Order 2010-184, December 31, 2010 (57 DCR 12645).

Miscellaneous Notes

Sections 3 and 4 of D.C. Law 18-133 provide:

"Sec. 3. Funding for tax abatements for high technology commercial real estate database and service providers.

"The Office of the Deputy Mayor for Planning and Economic Development shall transfer up to \$700,000 annually from the industrial revenue bond special account established under D.C. Official Code § 47-131(c)(4), or other appropriate fund, to the General Fund of the District of Columbia to offset revenue reductions for qualified high technology commercial real estate database and service providers.

"Sec. 4. Development of comprehensive strategy for attracting business.

"The Mayor shall develop a comprehensive strategy, within 90 days of the effective date of this act, that identifies a uniform process for attracting businesses to the District of Columbia."

Section 7010 of D.C. Law 18-223 repealed section 3 of D.C. Law 18-169.

The Budget Director of the Council of the District of Columbia has determined, as of February 15, 2012, that the fiscal effect of Law 18-335 has not been included in an approved budget and financial plan, except for funding through Fiscal Year 2013 for CoStar. That determination, however, does not affect the codification of this section.

§ 47-4631. OTO HOTEL AT CONSTITUTION SQUARE PROJECT-TAX EXEMPTIONS.[NOT FUNDED]

(July 1, 2010, D.C. Law 18-188, § 2(b), 57 DCR 4497.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 18-188, the "OTO Hotel at Constitution Square Economic Development Act of 2010", was introduced in Council and assigned Bill No. 18-431, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on March 16, 2010, and April 20, 2010, respectively. Signed by the Mayor on May 11, 2010, it was assigned Act No. 18-400 and transmitted to both Houses of Congress for its review. D.C. Law 18-188 became effective on July 1, 2010.

Miscellaneous Notes

Section 3 of D.C. Law 18-188 provides:

"Sec. 3. Applicability.

"(a) The real property tax abatement of new D.C. Official Code § 47-4631(b)(1) shall apply as of the date that the real property tax abatement under D.C. Official Code § 47-4612(b)(1) and (2) has reached the aggregate limitation imposed by D.C. Official Code § 47-4612(b)(3).

"(b) 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 18-188 has not been included in an approved budget and financial plan. Therefore, the provisions of this section, enacted by Law 18-188, are not in effect.

§ 47-4632. CAMPBELL HEIGHTS PROJECT; LOT 0207, SQUARE 0204.

(a) For the purposes of this section, the term "covenants" means a restrictive covenant or regulatory agreements, or both, associated with the real property's receipt of federal low-income housing tax credits or other assistance pursuant to section 42 of the Internal Revenue Code of 1986, approved Oct. 22, 1986 (100 Stat. 2189; 26 U.S.C. § 42), or any other affordable housing program funded fully, or in part, by the District or its instrumentalities, including the District of Columbia Housing Finance Agency, restricting the real property's use to multifamily rental housing for low-income housing.

(b) The real property, described as Lot 0207 (or any successor lot or lots), Square 0204, shall be exempt from taxation under Chapter 8 of this title, and District of Columbia permitting fees relating to construction or renovation of improvements on the real property, for a period commencing on the day after the transfer of real property to the Campbell Height Residents Association, or its assignee, and the recordation against the real property of the covenants and terminating when the last of the covenants terminates, but for no less than 15 years in accordance with the applicable low-income housing requirements.

(c) To claim the exemptions provided under subsection (b) of this section, including a refund of any real property taxes already paid, Campbell Height Residents Association, or its assignee, shall file a copy of the recorded deed of the real property to Campbell Height Residents Association, or its assignee, and the recorded covenants, with the Office of Tax and Revenue.

(May 27, 2010, D.C. Law 18-164, § 2(b), 57 DCR 3034.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) repeal of section 3 of D.C. Law 18-164, see § 7009 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 18-164, the "Campbell Heights Residents Real Property Tax Exemption Act of 2010", was introduced in Council and assigned Bill No. 18-490, which was referred to the Committee on Finance and Revenue. The bill was adopted on first and second readings on March 2, 2010, and March 16, 2010, respectively. Signed by the Mayor on April 2, 2010, it was assigned Act No. 18-356 and transmitted to both Houses of Congress for its review. D.C. Law 18-164 became effective on May 27, 2010.

Miscellaneous Notes

Section 3 of D.C. Law 18-164 provides:

"Sec. 3. Applicability.

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

Section 7009 of D.C. Law 18-223 repealed section 3 of D.C. Law 18-164.

§ 47-4633. JUBILEE HOUSING RESIDENTIAL RENTAL PROJECT; LOT 863 IN SQUARE 2560, AND LOT 873, SQUARE 2563.

The real properties described as Lot 863 in Square 2560, and Lot 873, Square 2563, owned by Jubilee Housing Inc., or by an entity controlled, directly or indirectly, by Jubilee Housing Inc., including Jubilee Housing Limited Partnership II, shall be exempt from taxation under Chapter 8 of this title so long as the real properties continue to be owned by Jubilee Housing Inc., or by an entity controlled, directly or indirectly, by Jubilee Housing Inc., or continue to be under applicable use restrictions during a federal low-income housing tax credit compliance period, and are not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007 and 47-1009.

(May 27, 2010, D.C. Law 18-163, § 2(b), 57 DCR 3032; July 13, 2012, D.C. Law 19-158, § 2(b), 59 DCR 5689.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 19-158, in the section heading, substituted "rental project; Lot 863 in Square 2560, and Lot 873, Square 2563." for ""rental project; Lots 107 and 108, Square 2560, and Lot 863, Square 2560."; substituted "described as Lot 863 in Square 2560, and Lot 873, Square 2563, owned by Jubilee Housing Inc.," for "described as Lots 107 and 108, Square 2560, and Lot 863, Square 2560, owned by Jubilee Housing Inc."; and substituted "provisions of §§ 47-1005, 47-1007 and 47-1009." for "provisions of § 47-1005, 47-1007, and 47-1009."

Temporary Amendments of Section

Section 2(b) of D.C. Law 19-73, in the section heading, substituted "rental project; Lots 107 and 108, now known as Lot 863 in Square 2560, and Lot 873, Square 2563" for "rental project; Lots 107 and 108, Square 2560, and Lot 863, Square 2560"; substituted "described as Lots 107 and 108, now known as Lot 863 in Square 2560, and Lot 873, Square 2563, owned by Jubilee Housing Inc.," for "described as Lots 107 and 108, Square 2560, and Lot 863, Square 2560, owned by Jubilee Housing Inc.," ; and substituted "provisions of §§ 47-1005, 47-1007, and 47-1009" for "provisions of § 47-1005, 47-1007, and 47-1009".

Section 4(b) of D.C. Law 19-73 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) repeal of section 3 of D.C. Law 18-163, see § 7008 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 § 2(b) of Jubilee Housing Residential Rental Project Real Property Tax Exemption Clarification Emergency Act of 2011 (D.C. Act 19-205, October 17, 2011, 58 DCR 9326).

For temporary (90 day) amendment of section, see § 2(b) of Jubilee Housing Residential Rental Project Real Property Tax Exemption Clarification Congressional Review Emergency Act of 2012 (D.C. Act 19-295, January 20, 2012, 59 DCR 489).

Legislative History of Laws

Law 18-163, the "Jubilee Housing Residential Rental Project Real Property Tax Exemption Act of 2010", was introduced in Council and assigned Bill No. 18-456, which was referred to the Committee on Finance and Revenue. The bill was adopted on first and second readings on March 2, 2010, and March 16, 2010, respectively. Signed by the Mayor on April 2, 2010, it was assigned Act No. 18-355 and transmitted to both Houses of Congress for its review. D.C. Law 18- 163 became effective on May 27, 2010.

For history of Law 19-158, see notes under § 47-4628.

Miscellaneous Notes

Section 3 of D.C. Law 18-163 provides:

"Sec. 3. Applicability.

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

Section 7008 of D.C. Law 18-223 repealed section 3 of D.C. Law 18-163.

Section 3 of D.C. Law 19-158 provides:

"Sec. 3. Applicability.

"Section 2(a) and (b) shall apply as of October 1, 2010."

§ 47-4634. THIRD & H STREETS, N.E. DEVELOPMENT PROJECT-TAX EXEMPTIONS.

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

(1) "Developer Sponsor" means Steuart-H Street, LLC, Steuart Investment Company, and their successors, affiliates, and assigns.

(2) "Third & H Streets, N.E. project" means the acquisition, development, construction, installation, and equipping, including the financing, refinancing, or reimbursing of costs incurred, of the mixed-use retail, residential and garage project located on the Third & H Streets, N.E. property, consisting of:

(A) An approximately 210-unit residential condominium/apartment house;

(B) Approximately 42,000 square feet of retail space;

(C) A garage for approximately 250 to 270 cars; and

(D) Other ancillary improvements, including an associated supermarket with no less than 30,000 square feet.

(3) "Third & H Streets, N.E. property" means the real property, including any improvements thereon, located on Lot 54, Square 776 (or as the land for such lot may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, or air rights lots in the future).

(b) The Third & H Streets, N.E. project shall be exempt from the tax imposed by § 42-1102 and § 47-903.

(c) The sales and rental of tangible personal property to be incorporated in or consumed in the Third & H Streets, N.E. project, whether or not the sale, rental, or nature of the material or tangible personal property is incorporated as a permanent part of the Third & H Streets, N.E. project or the Third & H Streets, N.E. property, shall be exempt from the tax imposed by § 47-2002.

(d) The Third & H Streets, N.E. property shall be exempt from the portion of the tax imposed by Chapter 8 of this title in excess of the existing Fiscal Year 2010 real property tax ("real property tax increase") for 20 consecutive years. The tax exemption for the 1st 10 years shall equal 100% of the real property tax increase and shall be reduced in 10% increments in years 11 through 20 until the annual real property taxation equals 100%. The real property tax exemption shall commence upon the issuance of the 1st building permit for the Third and H Streets, N.E. property.

(e) The exemptions pursuant to subsections (b), (c), and (d) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Third & H Streets, N.E. project, the Third & H Streets, N.E. property, or the Developer Sponsor. The exemptions under subsections (b), (c), and (d) shall not exceed, in the aggregate, \$5 million.

(f) This section shall not prevent or restrict the Developer Sponsor from utilizing any other tax, development, or other economic incentives available to the Third & H Streets, N.E. project or the Third & H Streets, N. E. property, including an associated supermarket, which other tax, development, or other economic incentives shall include the supermarket tax incentives set forth in Chapter 38 of this title.

(May 27, 2010, D.C. Law 18-161, § 2(b), 57 DCR 3026.)

HISTORICAL AND STATUTORY NOTES

Temporary Amendments of Section

Section 2 of D.C. Law 18-207 substituted "including the leasing, financing, refinancing, or reimbursing" for "including the financing, refinancing, or reimbursing" and substituted "§ 42-1103" for "§ 42-1102".

Section 4(b) of D.C. Law 18-207 provides that the act shall expire after 225 days of its having taken effect.

Section 2 of D.C. Law 19-8, in subsec. (b), substituted "including the leasing, financing, refinancing, or reimbursing" for "including the financing, refinancing, or reimbursing", and substituted "§ 42-1103" for "§ 42-1102".

Section 4(b) of D.C. Law 19-8 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2(b) of King Towers Residential Housing Real Property Tax Exemption Emergency Act of 2010 (D.C. Act 18-453, June 28, 2010, 57 DCR 5671).

For temporary (90 day) amendment of section, see § 2 of Third & H Streets, N.E. Economic Development Technical Clarification Emergency Act of 2011 (D.C. Act 19-32, March 15, 2011, 58 DCR 2606).

Legislative History of Laws

Law 18-161, the "Third & H Streets, N.E. Economic Development Act of 2010", was introduced in Council and assigned Bill No. 18-432, which was referred to the Committee on Finance and Revenue. The bill was adopted on first and second readings on March 2, 2010, and March 16, 2010, respectively. Signed by the Mayor on April 2, 2010, it was assigned Act No. 18-353 and transmitted to both Houses of Congress for its review. D.C. Law 18-161 became effective on May 27, 2010.

Miscellaneous Notes

Section 3 of D.C. Law 18-161 provides:

"Sec. 3. Applicability.

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

Section 5 of D.C. Law 18-354 repealed section 3 of D.C. Law 18-161.

§ 47-4635. UNCF--10-YEAR REAL PROPERTY TAX ABATEMENT.[NOT FUNDED]

(Aug. 6, 2010, D.C. Law 18-211, § 2(b), 57 DCR 4949.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 18-211, the "UNCF Tax Abatement and Relocation to the District Assistance Act of 2010", was introduced in Council and assigned Bill No. 18-619, 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. 18-430 and transmitted to both Houses of Congress for its review. D.C. Law 18-211 became effective on August 6, 2010.

Miscellaneous Notes

Section 5 of D.C. Law 18-211 provides:

"Sec. 5. 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 18-211 has not been included in an approved budget and financial plan. Therefore, the provisions of this section, enacted by Law 18-211, are not in effect.

§ 47-4636. FIRST CONGREGATIONAL UNITED CHURCH OF CHRIST PROPERTY TAX ABATEMENT.

(a) The real property described as Lots 833 through 835 and 7000 through 7011, Square 375, as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots in the future, known as the First Congregational United Church of Christ property and owned by the First Congregational United Church of Christ, a District of Columbia nonprofit corporation formed for the purpose of religious worship, shall be exempt from taxation under Chapter 8 of this title so long as the First Congregational United Church of Christ owns the real property, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009 as if the exemption were granted administratively.

(b) The transfer by First Congregational United Church of Christ of Square 375, Lots 834, 835, 837, 7003, 7006, 7007, 7008, 7009, 7010, 7011, 7014, and 7015 and any lots owned by First Congregational United Church of Christ and covered by subsection (a) of this section that are transferred solely to complete the transaction between First Congregational United Church of Christ and 733 10th & G LLC, as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots in the future, shall be exempt from the tax imposed by Chapter 9 of this title.

(c) The tax abatement pursuant to this section shall be in addition to, and not in lieu of, any other tax relief or development assistance from any other source applicable to the First Congregational United Church of Christ.

(Sept. 24, 2010, D.C. Law 18-223, § 7012(b), 57 DCR 6242; Sept. 14, 2011, D.C. Law 19-21, § 7042, 58 DCR 6226.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 19-21 rewrote subsec. (b), which had read as follows:

"(b) The transfer by the First Congregational United Church of Christ of Lots 834, 835, 7003, 7006, 7007, 7008, 7009, 7010, and 7011, Square 375, as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots in the future, shall be exempt from the tax imposed by Chapter 9 of this title."

Emergency Act Amendments

For temporary (90 day) addition, see § 7012(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

For Law 18-223, see notes following § 47-355.05.

For history of Law 19-21, see notes under § 47-305.02.

Miscellaneous Notes

Short title: Section 7011 of D.C. Law 18-223 provided that subtitle B of title VII of the act may be cited as the "First Congregational United Church of Christ Property Tax Abatement Amendment Act of 2010".

Short title: Section 7041 of D.C. Law 19-21 provided that subtitle E of title VII of the act may be cited as "First Congregational United Church of Christ Property Tax Abatement Technical Amendment Act of 2011".

§ 47-4637. THE PEW CHARITABLE TRUSTS--30-YEAR LIMITED REAL PROPERTY TAX ABATEMENT.

Forty percent of the annual real property taxes imposed by Chapter 8 of this title on the real property described as Lot 40, Square 377, that is owned by The Pew Charitable Trusts, shall be abated for 30 years; provided, that the real property continues to be owned by The Pew Charitable Trusts during the duration of the abatement period.

(Sept. 24, 2010, D.C. Law 18-223, § 7122(b), 57 DCR 6242.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition, see § 7122(b) 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 § 47-4646, see §§ 2 and 3 of Samuel J. Simmons NCBA Estates No. 1 Limited Partnership Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2010 (D.C. Act 18-604, November 17, 2010, 57 DCR 11048).

For temporary (90 day) repeal of § 3 of D.C. Act 18-612, see § 713 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

For Law 18-223, see notes following § 47-355.05.

Miscellaneous Notes

Short title: Section 7121 of D.C. Law 18-223 provided that subtitle M of title VII of the act may be cited as the "Pew Charitable Trusts Limited Tax Abatement Act of 2010".

§ 47-4638. 2323 PENNSYLVANIA AVENUE, S.E., REDEVELOPMENT PROJECT.

The tax imposed by Chapter 8 of this title with respect to the real property previously described as Lots 19, 20, 54, 802, 803, 810, and 811, Square 5560, and currently described as Lot 0055, Square 5560, and any improvements thereto, shall be abated for 10 years, beginning October 1, 2011, to the extent that it exceeds the amount of the tax imposed on the real property for tax year 2009.

(Mar. 8, 2011, D.C. Law 18-291, § 2(b), 57 DCR 11508.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 18-291, the "2323 Pennsylvania Avenue Southeast Redevelopment Project Real Property Limited Tax Abatement Assistance Act of 2010", was introduced in Council and assigned Bill No. 18-628, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 5, 2010, and November 9, 2010, respectively. Signed by the Mayor on November 19, 2010, it was assigned Act No. 18-612 and transmitted to both Houses of Congress for its review. D.C. Law 18-291 became effective on March 8, 2011.

Miscellaneous Notes

Section 3 of D.C. Law 18-291 provides:

"Sec. 3. Applicability.

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

Section 713 of D.C. Law 18-370 repealed section 3 of D.C. Law 18-291.

§ 47-4639. KING TOWERS RESIDENTIAL HOUSING RENTAL PROJECT; LOT 49, SQUARE 281.

(a) As of August 13, 2010, the real property described as Lot 49, Square 281, owned by King Housing, LLC, or by an entity controlled, directly or indirectly, by King Housing, LLC, shall be exempt from taxation under Chapter 8 of this title so long as the real property continues to be owned by King Housing, LLC, or by an entity controlled, directly or indirectly, by King Housing, LLC, or continues to be under applicable use restrictions during a federal low-income housing tax credit compliance period or any other federal program governing income and use restrictions at the property, and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(b) The conveyance of the real property to King Housing, LLC, to or an entity controlled directly or indirectly by King Housing, LLC, shall be exempt from the tax imposed by §§ 42-1103 and 47-903.

(c) The exemptions 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) The Council orders that all economic interest transfer tax, penalties, interest, fees, and other related charges assessed against the real property as described in this section be forgiven, and that any payments already made be refunded.

(Oct. 15, 2010, D.C. Law 18-237, § 2(b), 57 DCR 7162; July 13, 2012, D.C. Law 19-153, § 2, 59 DCR 5138.)

HISTORICAL AND STATUTORY NOTES

D.C. Law 19-153 rewrote the section, which formerly read:

"The real property described as Lot 49, Square 281, owned by King Housing, LLC., or by an entity controlled, directly or indirectly, by King Housing, LLC., shall be exempt from taxation under Chapter 8 of this title so long as the real property continues to be owned by King Housing, LLC., or by an entity controlled, directly or indirectly, by King Housing, LLC., or continues to be under applicable use restrictions during a federal low-income housing tax credit compliance period or any other federal program governing income and use restrictions at the property, and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009."

Legislative History of Laws

Law 18-237, the "King Towers Residential Housing Real Property Tax Exemption Act of 2010", was introduced in Council and assigned Bill No. 18-749, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 15, 2010, and June 29, 2010, respectively. Signed by the Mayor on July 19, 2010, it was assigned Act No. 18-485 and transmitted to both Houses of Congress for its review. D.C. Law 18-237 became effective on October 15, 2010.

Law 19-153, the "King Towers Residential Housing Real Property Tax Exemption Clarification Act of 2012", was introduced in Council and assigned Bill No. 19- 530, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 17, 2012, and May 1, 2012, respectively. Signed by the Mayor on May 11, 2012, it was assigned Act No. 19- 359 and transmitted to both Houses of Congress for its review. D.C. Law 19-153 became effective on July 13, 2012.

Miscellaneous Notes

Section 3 of D.C. Law 19-153 provides:

"Sec. 3. Applicability.

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

§ 47-4640. PAYMENTS IN LIEU OF TAXES, CENTER LEG FREEWAY (INTERSTATE 395) PILOT AREA.

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

(1) "Center Leg Freeway (Interstate 395) PILOT Area" means the real property conveyed to the Owner under section 3 of the Redevelopment of the Center Leg Freeway (Interstate 395) Act of 2010 [D.C. Law 18-257].

(2) "Deck" means the platform to be constructed by the Owner above the Center Leg Freeway (Interstate 395), upon which will be constructed improvements, including commercial and residential buildings.

(3) "Owner" means the Louis Dreyfus Property Group, LLC, or one of its affiliates or assigns approved by the Mayor, who may, from time to time, own all or a part of the Center Leg Freeway (Interstate 395) PILOT Area.

(4) "PILOT" means the semiannual payments made in lieu of real property taxes pursuant to this section.

(5) "PILOT Period" means the period commencing on the date that the District conveys to the Owner fee simple title to the Center Leg Freeway (Interstate 395) PILOT Area (but not earlier than October 1, 2011), and ending on the 1st anniversary of the 10th value adjustment required under subsection (b)(2)(E) of this section.

(b)(1)(A) Notwithstanding part E of subchapter IV of Chapter 3 of Title 1, during the PILOT Period, the owner of each tax lot within the Center Leg Freeway (Interstate 395) PILOT Area shall pay a PILOT with respect to such lot, and any improvements thereon, in an amount equivalent to the real property taxes that would be otherwise levied on Class 1 Properties or Class 2 Properties (as applicable based on the use of the real property) pursuant to § 47-812, based upon the value of the real property in the Center Leg Freeway (Interstate 395) PILOT Area as determined pursuant to subsection (b)(2) of this section. Except as otherwise provided in this section, the PILOT shall be paid at the same time and in the same manner as real property taxes under Chapter 8 of this title.

(B) If any tax lot included in the Center Leg Freeway (Interstate 395) PILOT Area is exempt from real property taxes pursuant to any provision of this title, other than subsection (h) of this section, the tax lot shall be exempt from payment of the PILOT.

(C) Notwithstanding any other provision of this paragraph, commencing on October 1, 2014, the PILOT shall not be due until 30 days after the date on which a building permit is issued for the 1st building to be constructed upon the deck, other than buildings for the use of the Archdiocese of Washington or the Jewish Historical Society of Greater Washington, Inc.

(D) Upon issuance of a Certificate of Completion of Core and Shell of Building with respect to any building that is built upon the deck, the tax lot upon which any such building is situated shall no longer be included in the Center Leg Freeway (Interstate 395) PILOT Area. The tax on any such lot shall be paid in accordance with Chapter 8 of this title commencing on the beginning of the next half tax year.

(2)(A) For the purposes of calculating the PILOT pursuant to paragraph (1) of this subsection (but not for the purpose of calculating the assessed value), the value of the real property within the Center Leg Freeway (Interstate 395) PILOT Area (excluding the value of improvements constructed upon the deck) shall be computed as provided in this paragraph.

(B) For Fiscal Years 2011 through 2014, the value of the real property shall be the lesser of:

- (i) The assessed value of the real property as determined under Chapter 8 of this title; or
- (ii) The assessed value of the real property for the applicable fiscal year projected in the fiscal impact statement adopted by the Council in the Redevelopment of the Center Leg Freeway (Interstate 395) Act of 2010 [D.C. Law 18-257].

(C) Commencing on October 1, 2014, the value of the real property shall be the purchase price paid by Owner to the District at closing on the transfer of the Center Leg Freeway (Interstate 395) PILOT Area pursuant to section 3 of the Redevelopment of the Center Leg Freeway (Interstate 395) Act of 2010 [D.C. Law 18-257].

(D)(i) Commencing on October 1, 2015, and on each October 1st thereafter, the value of the real property shall be the adjusted purchase price, as determined under sub-subparagraph (ii) of this subparagraph, as of the immediately preceding January 1st.

- (ii) As of January 1, 2014, and as of each January 1st during the PILOT Period thereafter until the January 1st immediately following substantial completion of the entire deck, the Mayor shall certify to the Council and the Office of Tax and Revenue the adjusted purchase price for such real property as determined in accordance with the procedures contained in the documents governing the transfer of the Center Leg Freeway (Interstate 395) PILOT Area to the Owner pursuant to section 3 of the Redevelopment of the Center Leg Freeway (Interstate 395) Act of 2010 [D.C. Law 18-257]. The last such certification shall further certify that substantial completion of the entire deck has occurred and that the adjusted purchase price set forth therein is final for purposes of this paragraph.

(E) On each anniversary after the final adjustment of the purchase price as provided in subparagraph (E) of this paragraph, the value of such real property shall increase by the average percentage increase in the assessed value of land in the District in the immediately preceding fiscal year.

(F) For the purposes of calculating the PILOT for each tax lot, the value of the real property determined under this paragraph shall be allocated among all the tax lots in the Center Leg Freeway (Interstate 395) PILOT Area for each fiscal year according to the relative assessed value of each such lot as of the January 1st immediately preceding the fiscal year with respect to which payment of the PILOT accrues (including, for purposes of this determination, any tax lot that is no longer included in the Center Leg Freeway (Interstate 395) PILOT Area pursuant to paragraph (1)(iv) of this subsection).

(c) The PILOT shall be subject to the same penalty and interest provisions as unpaid real property taxes under Chapter 8 of Title 47.

(d) Beginning on October 1, 2014, the PILOT deferred under subsection (b)(1)(C) of this section shall be reduced by an amount not to exceed \$2.4 million in consideration for the Owner agreeing to provide no less than 50 affordable housing units and an amount not to exceed \$3 million for Owner's conducting certain site preparation activities, including demolition of existing structures on the Center Leg Freeway ((Interstate 395) PILOT Area and within F Street, N.W.

(e) A lien for unpaid PILOT payments, including penalties and interest, shall attach to each tax lot in the Center Leg Freeway (Interstate 395) PILOT Area in the same manner and with the same priority as a lien for delinquent real property tax under Chapter 13A of this title. Unpaid PILOT payments may be collected in accordance with Chapter 13A of this title.

(f) The owner of a tax lot within the Center Leg Freeway (Interstate 395) PILOT Area shall not have the right to challenge the Mayor's determination of the purchase price or adjusted purchase price under subsection (b)(2) of this section. The owner of a tax lot within the Center Leg Freeway (Interstate 395) PILOT Area shall have the right to challenge the assessed value of its tax lot in accordance with the provisions of Chapter 8 of this title.

(g) This section shall not affect the calculation of the assessed value or payment of real property taxes with respect to any buildings or improvements constructed upon the deck upon the receipt of Certificate of Completion of Core and Shell of Building for such building or improvement.

(h) Land and improvements that are located in the Center Leg Freeway (Interstate 395) PILOT Area, and

not otherwise exempt pursuant to § 47-1002, shall be exempt from the tax imposed by Chapter 8 of this title for the PILOT period; provided, that this exemption shall not apply to any improvements constructed upon the deck and the land and improvements on any lots that are removed from the Center Leg Freeway (Interstate 395) PILOT Area pursuant to subsection(b)(1)(D) of this section.

(Oct. 26, 2010, D.C. Law 18-257, § 2(b), 57 DCR 8144.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) repeal of § 3 of D.C. Act 18-614, see § 712 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 18-257, the "Redevelopment of the Center Leg Freeway (Interstate 395) Act of 2010", was introduced in Council and assigned Bill No. 18-806 which was referred to the Committee on Economic Development, Finance and Revenue. The Bill was adopted on first and second readings on June 29, 2010, and July 13, 2010, respectively. Signed by the Mayor on August 6, 2010, it was assigned Act No. 18-533 and transmitted to both Houses of Congress for its review. D.C. Law 18-257 became effective on October 26, 2010.

§ 47-4641. ALLEN CHAPEL A.M.E. SENIOR RESIDENTIAL RENTAL PROJECT; LOTS 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0924, AND 0925, SQUARE 5730.

The real property described as Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0924, and 0925, Square 5730, owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., shall be exempt from the tax imposed by Chapter 8 of this title as long as the real property is owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(Mar. 8, 2011, D.C. Law 18-288, § 2(b), 57 DCR 11497.)

HISTORICAL AND STATUTORY NOTES

Temporary Amendments of Section

Section 2 of D.C. Law 19-12 rewrote the section to read as follows:

"§ 47-4641. Allen Chapel A.M.E. Senior Residential Rental Project; Lots 0024, 0025, 0026, 0038, 0214, 0215, 0218, 0923, 0924, and 0925, Square 5730.

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

"(1) "Affordable rental housing project" means a housing development in which units are primarily rented to households with incomes that are not more than 60% of area median income (adjusted for household size), as such amount of area median income is determined by the United States Department of Housing and Urban Development, including any tenant services or other improvements and facilities related thereto or that is otherwise in compliance under applicable use restrictions during a federal low-income housing tax credit compliance period or in connection with any other federal program governing income and use restrictions at the property.

"(2) "Alabama Avenue Affordable Rental Housing Project" means the acquisition, construction, rehabilitation, equipping, including the financing, refinancing, or reimbursing of costs incurred therefore, of an affordable rental housing project, including any tenant services and any other improvements and facilities related thereto, located on the real property at Lot 0218, Square 5730.

"(3) "Alabama Avenue Apartments Property" means the real property, including any improvements thereon, located at Lot 0218, Square 5730 which were consolidated from portions of Lots 0038, 0923, and 0924, Square 5730.

"(4) "Alabama Ave. Affordable Housing, L.P." means the entity established by Allen Chapel African Methodist Episcopal Church, Inc., for the purposes of developing the Alabama Avenue Affordable Rental Housing Project. The entity is comprised of Vision of Victory CDC, a subsidiary of Allen Chapel African Methodist Episcopal Church, Inc., which holds a 51% interest in the entity, and NHP Foundation, a nonprofit affordable housing developer/owner, which owns a 49% interest in the entity.

"(b) The real property described as lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0924, and 0925, Square 5730, owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., shall be exempt from the tax imposed by Chapter 8 of this title so long as the real property is owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal

Church, Inc., and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

"(c) The Alabama Avenue Apartments Property, which will be transferred from Allen Chapel African Methodist Episcopal Church, Inc., to Alabama Ave. Affordable Housing, L.P., shall be exempt from the tax imposed by Chapter 8 of this title so long as the real property is used as an affordable rental housing project and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

"(d) The exemptions and abatements provided in subsection (c) of this section shall run with Lot 0218, Square 5730 and shall apply to any subsequent owner or assignee or successor in interest of Alabama Avenue Affordable Rental Housing Project, provided the Alabama Avenue Apartments Property is used as an affordable rental housing project and is not used for commercial purposes."

Section 4(b) of D.C. Law 19-12 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 18-32 added § 47-1081 to read as follows:

"§ 47-1081. Allen Chapel A.M.E. Senior Residential Rental Project, Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0924, and 0295 in Square 5730.

"The real properties described as Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0294, and 0925 in Square 5730, owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., shall be exempt from real property taxation so long as the real properties continue to be owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009."

Section 7(b) of D.C. Law 18-32 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 Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption and Equitable Real Property Tax Relief Property Tax Exemption Emergency Act of 2009 (D.C. Act 18-72, May 11, 2009, 56 DCR 3801).

For temporary (90 day) amendment of section, see § 2(b) of Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption Clarification Emergency Act of 2011 (D.C. Act 19-44, March 26, 2011, 58 DCR 2925).

For temporary (90 day) amendment of section, see § 2(b) of Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption Clarification Emergency Act of 2012 (D.C. Act 19-481, October 10, 2012, 59 DCR 12475).

Legislative History of Laws

Law 18-288, the "Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption and Equitable Real Property Tax Relief Act of 2010", was introduced in Council and assigned Bill No. 18-198, which was referred to the Committee Finance and Revenue. The Bill was adopted on first and second readings on October 5, 2010, and November 9, 2010, respectively. Signed by the Mayor on November 19, 2010, it was assigned Act No. 18-609 and transmitted to both Houses of Congress for its review. D.C. Law 18-288 became effective on March 8, 2011.

Miscellaneous Notes

Section 4 of D.C. Law 18-288 provides:

"Sec. 4. Applicability.

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

Short title: Section 7111 of D.C. Law 19-21 provided that subtitle L of title VII of the act may be cited as "Allen Chapel A.M.E. Senior Residential Rental Project Tax Relief Amendment Act of 2011".

Section 7112 of D.C. Law 19-21 repealed section 7032 of D.C. Law 18-223.

§ 47-4642. ST. PAUL SENIOR LIVING AT WAYNE PLACE; LOT 0045, SQUARE 6118.

(a) The real property described as Lot 0045, Square 6118, and currently owned by Wayne Place Senior Living Limited Partnership, a District of Columbia limited partnership, shall be exempt from the tax imposed by Chapter 8 of this title so long as the real property is:

- (1) Owned and maintained by Wayne Place Senior Living Limited Partnership, or by an entity controlled, directly or indirectly, by Wayne Place Senior Living Limited Partnership;

(2) Operated as a senior living facility that provides secure and affordable housing to elderly residents of the District; and

(3) Not used for commercial purposes.

(b) Section 47-1005 shall apply with respect to the real property exempt from taxation under subsection (a) of this section.

(c) The limited partnership owner of the real property shall file the reports required by § 47-1007 and shall have appeal rights provided by § 47-1009.

(Mar. 8, 2011, D.C. Law 18-290, § 2(b), 57 DCR 11506.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 18-290, the "Wayne Place Senior Living Limited Partnership Real Property Tax Exemption Act of 2010", was introduced in Council and assigned Bill No. 18-505, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 5, 2010, and November 9, 2010, respectively. Signed by the Mayor on November 19, 2010, it was assigned Act No. 18-611 and transmitted to both Houses of Congress for its review. D.C. Law 18-290 became effective on March 8, 2011.

Miscellaneous Notes

Sections 3 and 4 of D.C. Law 18-290 provides:

"Sec. 3. Sunset.

"This act shall expire on October 31, 2021.

"Sec. 4. Applicability.

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

Short title: Section 7121 of D.C. Law 19-21 provided that subtitle M of title VII of the act may be cited as "Wayne Place Senior Living Limited Partnership Tax Relief Amendment Act of 2011".

Section 7122 of D.C. Law 19-21 repealed section 4 of D.C. Law 18-290.

§ 47-4643. 800 KENILWORTH AVENUE NORTHEAST REDEVELOPMENT PROJECT.

The real property described as Lot 8, Square 5058, and any improvements thereon, shall be exempt from the tax imposed by Chapter 8 of this title for 10 years.

(Mar. 8, 2011, D.C. Law 18-293, § 2(b), 57 DCR 11512.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 18-293, the "800 Kenilworth Avenue Northeast Redevelopment Project Real Property Limited Tax Abatement Assistance Act of 2010", was introduced in Council and assigned Bill No. 18-828, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 5, 2010, and November 9, 2010, respectively. Signed by the Mayor on November 23, 2010, it was assigned Act No. 18-614 and transmitted to both Houses of Congress for its review. D.C. Law 18-293 became effective on March 8, 2011.

Miscellaneous Notes

Section 3 of D.C. Law 18-293 provides:

"Sec. 3. Applicability.

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

Short title: Section 711 of D.C. Law 18-370 provided that subtitle B of title VII of the act may be cited as "Budget Financing Contingencies Act of 2010".

Section 712 of D.C. Law 18-370 repealed section 3 of D.C. Law 18-293.

§ 47-4644. THIRTEENTH CHURCH OF CHRIST REAL PROPERTY TAX RELIEF.[NOT FUNDED]

(Mar. 8, 2011, D.C. Law 18-292, § 2(b), 57 DCR 11510.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition of section, see § 2(b) of Parkside Parcel E and J Mixed-Income Apartments Tax Abatement Emergency Act of 2012 (D.C. Act 19-556, December 2, 2012, 59 DCR ?????).

Legislative History of Laws

Law 18-292, the "Thirteenth Church of Christ Real Property Tax Relief and Exemption Act of 2010", was introduced in Council and assigned Bill No. 18-776, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 5, 2010, and November 9, 2010, respectively. Signed by the Mayor on November 19, 2010, it was assigned Act No. 18-613 and transmitted to both Houses of Congress for its review. D.C. Law 18-292 became effective on March 8, 2011.

Miscellaneous Notes

Section 4 of D.C. Law 18-292 provides:

"Sec. 4. 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 18-292 has not been included in an approved budget and financial plan. Therefore, the provisions of this section, enacted by Law 18-292, are not in effect.

§ 47-4646. NCBA HOUSING DEVELOPMENT CORPORATION OF THE DISTRICT OF COLUMBIA AND SAMUEL J. SIMMONS NCBA ESTATES NO. 1 LIMITED PARTNERSHIP; LOT 78, SQUARE 2855.[NOT FUNDED]

(Mar. 12, 2011, D.C. Law 18-311, § 2(b), 57 DCR 12396.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) repeal of section 4 of D.C. Law 18-311, see § 7003 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) repeal of section 4 of D.C. Law 18-311, see § 7003 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Legislative History of Laws

Law 18-311, the "Samuel J. Simmons NCBA Estates No. 1 Limited Partnership Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2010", was introduced in Council and assigned Bill No. 18-558, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2010, and November 23, 2010, respectively. Signed by the Mayor on December 9, 2010, it was assigned Act No. 18-632 and transmitted to both Houses of Congress for its review. D.C. Law 18-311 became effective on March 12, 2011.

Miscellaneous Notes

Sections 3 and 4 of D.C. Law 18-311 provides:

"Sec. 3. Sunset.

"This act shall expire 360 months after its effective date.

"Sec. 4. 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 18-311 has not been included in an approved budget and financial plan. Therefore, the provisions of this section, enacted by Law 18-311, are not in effect.

Section 7003 of D.C. Law 19-168 repealed section 4 of D.C. Law 18-311.

§ 47-4647. 1029 PERRY STREET, N.E.; LOTS 20 AND 842, SQUARE 3883.[NOT FUNDED]

(Mar. 31, 2011, D.C. Law 18-342, § 2(b), 58 DCR 626.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 18-342, the "Perry Street Affordable Housing Tax Exemption and Relief Act of 2010", was introduced in Council and assigned Bill No. 18-1004, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 7, 2010, and December 21, 2010, respectively. Signed by the Mayor on January 12, 2011, it was assigned Act No. 18-687 and transmitted to both Houses of Congress for its review. D.C. Law 18-342 became effective on March 31, 2011.

Miscellaneous Notes

Section 4 of D.C. Law 18-342 provides:

"Sec. 4. 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 18-342 has not been included in an approved budget and financial plan. Therefore, the provisions of this section, enacted by Law 18-342, are not in effect.

§ 47-4648. ABATEMENT OF REAL PROPERTY TAXES FOR 2 M STREET, N.E.

(a) Beginning October 1, 2014, the tax imposed by Chapter 8 of this title on the real property described as Lot 258, Square 672, and any improvements thereon, shall be abated for 10 years; provided, that:

(1) The aggregate amount of the abatement shall not exceed \$5.76 million; and

(2) The Federal Housing Administration shall have approved an application for mortgage insurance under section 221(d)(4) of the National Housing Act, approved August 2, 1954 (68 Stat. 599; 12 U.S.C. § 1715 (d)(4)), for the financing of the acquisition or construction of land improvements for the 2 M Street, N.E., project.

(b) The owner of the real property shall certify to the Office of Tax and Revenue that the project's application for mortgage insurance has been approved and shall inform the Office of Tax and Revenue if approval has been withheld.

(Apr. 8, 2011, D.C. Law 18-355, § 2(b), 58 DCR 758.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

Law 18-355, the "2 M Street, N.E., Real Property Tax Abatement Act of 2010", was introduced in Council and assigned Bill No. 18-1041, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 7, 2010, and December 21, 2010, respectively. Signed by the Mayor on January 19, 2011, it was assigned Act No. 18-705 and transmitted to both Houses of Congress for its review. D.C. Law 18-355 became effective on April 8, 2011.

§ 47-4649. ABATEMENT OF REAL PROPERTY TAXES FOR 4427 HAYES STREET, N.E.

The real property described as Lot 120, Square 5129, and any improvements thereon, shall be exempt from the tax imposed by Chapter 8 of this title during tax years 2011, 2012, 2013, 2014, and 2015; provided, that the total tax exemption provided by this section shall not exceed \$140,000.

(Apr. 8, 2011, D.C. Law 18-370, § 722(b), 58 DCR 1008.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition of § 47-4649, see § 722(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

For history of Law 18-370, see notes under § 47-143.

Miscellaneous Notes

Short title: Section 721 of D.C. Law 18-370 provided that subtitle C of title VII of the act may be cited as "4427 Hayes Street, N.E., Real Property Tax Abatement Act of 2010".

§ 47-4650. INTERNATIONAL HOUSE OF PANCAKES RESTAURANT #3221 TAX EXEMPTION CLARIFICATION.

The real property described as Lot 819, in Square 5912, known as the International House of Pancakes Restaurant #3221, owned by CHR, LLC, and leased to Fathers and Sons, LLC, shall be exempt from the tax imposed by Chapter 8 of this title for the period beginning October 1, 2007, and ending September 7, 2009. The tax exemption pursuant to this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the International House of Pancakes Restaurant located at the real property described as Lot 819, Square 5912.

(Apr. 8, 2011, D.C. Law 18-370, § 732(b), 58 DCR 1008.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition of § 47-4650, see § 732(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

For history of Law 18-370, see notes under § 47-143.

Miscellaneous Notes

Short title: Section 731 of D.C. Law 18-370 provided that subtitle D of title VII of the act may be cited as "IHOP Restaurant #3221 Tax Exemption Clarification Act of 2010".

§ 47-4651. CENTRAL UNION MISSION; LOTS 825, 826, 830, AND 831, SQUARE 2895.

(a)(1) The real property, described as Lots 825, 826, 830, and 831, Square 2895 ("Property") which is owned by Central Union Mission, Inc., a District of Columbia nonprofit corporation, shall be exempt from the tax imposed by Chapter 8 of this title so long as the Property continues to be so owned by Central Union Mission, Inc., and the Property 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.

(2) Paragraph (1) shall apply to Lots 825 and 826, Square 2895, as of November 1, 2006 and to Lots 830 and 831, Square 2895, as of August 1, 2007.

(b) The transfer of the Property, or any portion thereof, by the Central Union Mission, Inc., shall be exempt from the tax imposed by § 47-903.

(Apr. 8, 2011, D.C. Law 18-370, § 796(b), 58 DCR 1008.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition of § 47-4651, see § 796(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

For history of Law 18-370, see notes under § 47-143.

Miscellaneous Notes

Short title: Section 795 of D.C. Law 18-370 provided that subtitle K of title VII of the act may be cited as "Central Union Mission Real Property Tax Exemption and Equitable Tax Relief Act of 2010".

§ 47-4652. ABATEMENT OF REAL PROPERTY TAXES FOR ADAMS MORGAN HOTEL.

(a) The tax imposed by Chapter 8 of this title on the real property described as Lot 872, Lot 875, and Lot 127, Square 2560, and any improvements thereon, shall be abated for 20 years in accordance with subsection (b) of this section.

(b) The abatement contained in subsection (a) of this section shall:

(1) Commence with the tax year immediately following the tax year in which the final certificate of occupancy authorizing use of the project as a hotel is issued, but in no case before October 1, 2014; and

(2) Not exceed \$46 million in the aggregate over 20 years.

(c) To receive the abatement contained in subsection (a) of this section, the development of the real property as a hotel shall comply with the following:

- (1) The development shall comply with § 2-219.03 and § 2-218.46;
- (2) At least 51% of construction hours shall be filled by District residents and a minimum of 765 construction full-time equivalent employees.
- (3) At least 51% of permanent jobs in the hotel shall be filled by District residents with a minimum of 51% of the District resident jobs reserved for Ward One residents;
- (4) All apprenticeships shall be reserved for District residents with preference given to Ward One residents;
- (5) A job training program, funded by the developer, shall be established through a District nongovernmental organization, trade union, or nonprofit organization whose core mission is to train and employ District residents;
- (6) The developer shall work with an outside auditor or trade union to ensure that local hiring minimums are being met and maintained; and
- (7) The development shall include no less than 4000 square feet of community and nonprofit incubator space at no cost to the community.

(Apr. 8, 2011, D.C. Law 18-370, § 798(b), 58 DCR 1008.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition of § 47-4652, see § 798(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

For history of Law 18-370, see notes under § 47-143.

Miscellaneous Notes

Short title: Section 797 of D.C. Law 18-370 provided that subtitle L of title VII of the act may be cited as "Adams Morgan Hotel Real Property Tax Abatement Act of 2010".

§ 47-4653. UNIVERSAL HOLINESS CHURCH PROPERTY TAX RELIEF.

(a)(1) The real property located at Lot 0874, Square 5877, shall be exempt from all taxation as long as this property is owned by the Universal Holiness Church and is used for religious worship and religious education and training purposes.

(2) The tax relief granted pursuant to this subsection shall be in addition to, and not in lieu of, any other tax relief or development assistance from any other source applicable to the Universal Holiness Church.

(b) All unpaid real property taxes, interest, penalties, fees, and other related charges assessed against real property located at Lot 0874, Square 5877, since June 1, 2009, through the first day of the month following [September 14, 2011], are forgiven, and any payment already made for this period shall be refunded.

(Sept. 14, 2011, D.C. Law 19-21, § 7132(b), 58 DCR 6226.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For history of Law 19-21, see notes under § 47-305.02.

Miscellaneous Notes

Short title: Section 7131 of D.C. Law 19-21 provided that subtitle N of title VII of the act may be cited as "Universal Holiness Church Real Property Tax Relief and Exemption Act of 2011".

§ 47-4654. BEULAH BAPTIST CHURCH, DIX STREET CORRIDOR SENIOR HOUSING LP, ET AL. EQUITABLE TAX RELIEF.

(a) Beulah Baptist Church of Deanwood Heights is the owner of real property known as Lots 23, 811, 813, and 814 in Square 5253 and Lots 5, 7, 9, and 39 in Square 5263. These properties shall be exempt from the list compiled pursuant to § 42-3131.16(b).

(b) Beulah Community Improvement Association is the owner of real property known as Lot 822 in Square 5262 and Lot 33 in Square 5264. These properties shall be exempt from the list compiled pursuant to § 42-3131.16(b).

(c) Dix Street Corridor Senior Housing LP is the owner of real property known as Lots 30, 45 and 54 in Square 5266. These properties shall be exempt from the list compiled pursuant to § 42-3131.16(b).

(d) The real property known as Lot 44 in Square 5228 and Lots 3 and 4 in Square 5229 and Lots 23, 811, 813, and 814 in Square 5253 and Lots 14 and 822 in Square 5262 and Lots 5, 6, 7, 9, 10, 39, and Lot 40 in Square 5263 and Lots 31, 33, 34 and 807 in Square 5264 and Lots 28, 29, 30, 45, and 54 in Square 5266 shall be exempt from real property taxes imposed by Chapter 8 of this title effective October 1, 2006, through September 30, 2010.

(Sept. 14, 2011, D.C. Law 19-21, § 7072(b), 58 DCR 6226.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For history of Law 19-21, see notes under § 47-305.02.

Miscellaneous Notes

Short title: Section 7061 of D.C. Law 19-21 provided that subtitle H of title VII of the act may be cited as "Beulah Baptist Church Tax Relief Act of 2011".

§ 47-4655. THE WASHINGTON BALLET, LOT 19, SQUARE 1911.

(a) The real property described as Lot 19, Square 1911, together with any improvements on the real property and any future improvements constructed on the real property, shall be exempt from all taxation, including ordinary and special taxes and use or possessory interest taxes, interest, penalties, fees, and other related charges, beginning November 1, 2008, and continuing for as long as the real property is owned by The Washington Ballet and used for the purposes and activities of The Washington Ballet, including the instruction, presentation, and celebration of dance, exercise, and related activities, and the provision of room and board for its students and instructors, and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(b) The one-time transfer of the real property described in subsection (a) of this section to The Washington Ballet shall not be subject to the recordation taxes and fees under Chapter 11 of Title 42.

(c) The amount necessary to redeem the real property described in subsection (a) of this section under § 47-1361 shall be deposited with the Chief Financial Officer on behalf of the owner, and the Chief Financial Officer shall cancel the December 2, 2009 tax sale of the real property described in subsection (a) of this section.

(Jan. 12, 2012, D.C. Law 19-77, § 2(b), 58 DCR 10100.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) repeal of section 3 of D.C. Law 19-77, see § 7006 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) repeal of section 3 of D.C. Law 19-77, see § 7006 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Legislative History of Laws

Law 19-77, the "The Washington Ballet Equitable Real Property Tax Relief Act of 2011", was introduced in Council and assigned Bill No. 19-21, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 4, 2011, and November 1, 2011, respectively. Signed by the Mayor on November 21, 2011, it was assigned Act No. 19-237 and transmitted to both Houses of Congress for its review. D.C. Law 19-77 became effective on January 12, 2012.

Miscellaneous Notes

Section 3 of D.C. Law 19-77 provides:

"Sec. 3. Applicability

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

Section 7006 of D.C. Law 19-168 repealed section 3 of D.C. Law 19-77.