

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

2001 Edition

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To amend Title 47 of the District of Columbia Code to establish the New York Avenue Metrorail Benefit Area, to authorize a special assessment on properties located within such area which are specially benefited by the additional Metrorail station planned in the vicinity of New York and Florida Avenues, N.E., Washington, D.C., to authorize the District government to collect the special assessments in the same manner as real property taxes, and to authorize revenues collected to be used to pay the principal of, and interest on, bonds, notes, or other obligations, the proceeds of which are used to pay certain costs of the New York Avenue Metro Project.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "New York Avenue Metro Special Assessment Authorization Act of 2001".

Sec. 2. Chapter 8 of Title 47 of the District of Columbia Code is amended as follows:

(a) The table of contents for Chapter 8 is amended by adding a new Subchapter V to read as follows:

"Subchapter V. New York Avenue Metro Special Assessment District.

"Sec.

"47-881. Definitions.

"47-882. Establishment of special assessment district.

"47-883. Levy of special assessment; protest; termination of levy.

"47-884. Application of assessment.

"47-885. Regulations."

(b) A new Subchapter V is added to read as follows:

"Subchapter V. New York Avenue Metro Special Assessment District.

"§ 47-881. Definitions.

"For the purposes of this subchapter, the term:

"(1) "Chief Financial Officer" or "CFO" means the Chief Financial Officer of the District established by § 47-317.01(a).

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

"(3) "General Obligation Bonds" means the District of Columbia general obligation bonds issued, or to be issued, by the District, of which net proceeds in the amount of \$25 million shall be paid to the Washington Metropolitan Area Transit Authority to be used to pay costs of the New York Avenue Metro Project.

"(4) "New York Avenue Metro Project" means the acquisition, construction, and equipping of a new Metrorail station to be located in the vicinity of New York and Florida Avenues, N.E., Washington, D.C.

"(5) "New York Avenue Metrorail Benefit Area" or "MBA" means the special assessment district established under § 47-882.

"(6) "New York Avenue Metrorail Benefit Area Account" means the account established under § 47-884.

"(7) "Special Assessment Annual Collection Amount" means the amount established under § 47-883.

"(8) "Special Assessment Factor" means the Special Collection Amount divided by the aggregate assessed value of real property subject to this subchapter, as determined and adjusted under § 47-883.

"(9) "Special Assessment Total Collection Amount" means the aggregate amount of collections under this subchapter established under § 47-883.

"(10) "Tax lot" means a tax lot as shown on the real property tax records of the District.

"§ 47-882. Establishment of special assessment district.

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"There is hereby established the New York Avenue Metrorail Benefit Area, which shall comprise those tax lots substantially within 2,500 feet from the entrances of the proposed in-fill rail transit station and which are not within 1,250 feet of the existing Union Station rail transit station, more particularly described as all lots included in the following squares or parcels: 616, 617, 618, 619, 620, 621, 668, 669, 670, 671, 672, 673, 674, 709, 710, 710E, 711, 711E, 712, 713, 714, 747, 747N, 748, 749, 772, 772N, 773, 774, 804, 805, 806, 828, 829, 830, 855, 855N, 856, 886, 887, 3514, 3516, 3518, 3519, 3520, 3521, 3522, 3523, 3524, 3527, 3569, 3570, 3571, 3572, 3573, 3574, 3575, 3576, 3580, 3581, 3582, 3583, 3584, 3585, 3587, 3588, 3589, 3590, 3591, 3592, 3593, 3594, 3598, 3600, 3601, 3602, 3603, 3605, 3606, and 3607, and RES0278 and parcel 117; within parcel 129, lots 9, 10, 27, 28, 30, 32, 34, 43, 45, 51, 57, 70, 77, 89, 90, 95, 96, 102, 103, 104, 106, and 112; within parcel 130, lots 57 and 58, and within parcel 141, lot 69.

"§ 47-883. Levy of special assessment; protest; termination of levy.

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"(a)(1) Beginning with tax year 2002, there is hereby levied a special assessment upon each tax lot of real property located within the MBA which:

"(A) Is shown on the zoning map of the District as being located in a district that is zoned commercial;

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"(B) Is not exempt from real property tax under Chapter 13A; and

"(C) At any time after December 31, 2000, included a land area of at least 10,000 square feet.

"(2) When a special assessment under this subchapter appears on the real property tax bill, the special assessment shall not be required to be certified for purposes of Chapter 13A."

"(b) Within 120 days after the effective date of the New York Avenue Metro Special Assessment Authorization Emergency Act of 2001, signed by the Mayor on May 22, 2001 (D.C. Act 14-64; 48 DCR 5714), the CFO shall determine the total debt service projected to be paid on the initial General Obligation Bonds from their date of issuance through maturity, which amount shall constitute the Special Assessment Total Collection Amount; provided, that the Special Assessment Total Collection Amount shall be subject to adjustment after the initial determination if the CFO determines and certifies that the actual debt service payable on the initial General Obligation Bonds will be less than the amount projected. The Special Assessment Annual Collection Amount shall be 1/30 of the Special Assessment Total Collection Amount.

"(c) Within 120 days after the effective date of the New York Avenue Metro Special Assessment Authorization Emergency Act of 2001, signed by the Mayor on May 22, 2001 (D.C. Act 14-64; 48 DCR 5714), the CFO shall determine the tax lots of real property which are subject to the special assessment under subsection (a) of this section, the total assessed value real property tax purposes of each tax lot, and the aggregate total assessed value for real property tax purposes of all tax lots. The valuation shall be determined as of the real property tax valuation date for tax year 2000.

"(d) Within 120 days after the effective date of the New York Avenue Metro Special Assessment Authorization Emergency Act of 2001, signed by the Mayor on May 22, 2001 (D.C. Act 14-64; 48 DCR 5714), the CFO shall determine the Special Assessment Factor, which shall be computed by dividing the Special Assessment Annual Collection Amount by the aggregate assessed value determined under subsection (c) of this section; provided, that the CFO may increase the Special Assessment Factor at any time by the amount that the CFO determines to be necessary to ensure that the special assessments under this section shall be at least equal to the Special Assessment Annual Collection Amount in each year. The special assessment applicable to each tax lot shall be determined by multiplying the Special Assessment Factor by the total assessed value of each tax lot as of the effective date of the New York Avenue Metro Special Assessment Authorization Emergency Act of 2001, signed by the Mayor on May 22, 2001 (D.C. Act 14-64; 48 DCR 5714), or, for any tax lot which becomes subject to the special assessment after the effective date of the New York Avenue Metro Special Assessment Authorization Emergency Act of 2001, signed by the Mayor on May 22, 2001 (D.C. Act 14-64; 48 DCR 5714), the date on which the tax lot becomes subject to the special assessment. Each special assessment shall be made part of the public record.

"(e)(1) Within 180 days after the effective date of the New York Avenue Metro Special

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Assessment Authorization Emergency Act of 2001, signed by the Mayor on May 22, 2001 (D.C. Act 14-64; 48 DCR 5714), the CFO shall give notice of the special assessment to the owner, as shown on the real property tax records of the District, of each tax lot of real property which is subject to the special assessment under this subchapter on the effective date of the New York Avenue Metro Special Assessment Authorization Emergency Act of 2001, signed by the Mayor on May 22, 2001 (D.C. Act 14-64; 48 DCR 5714). The notice shall state the amount of the proposed special assessment and the procedure for any protest with respect to the special assessment.

"(2) If a tax lot becomes subject to this subchapter after the effective date of the New York Avenue Metro Special Assessment Authorization Emergency Act of 2001, signed by the Mayor on May 22, 2001 (D.C. Act 14-64; 48 DCR 5714), the CFO shall give notice of the special assessment to the owner, as shown on the real property tax records of the District, of such tax lot. The notice shall state the amount of the proposed special assessment and the procedure for any protest with respect to the special assessment.

"(f) The owner of a tax lot subject to special assessment under this subchapter may protest the amount of a special assessment levied by filing a protest with the Board of Real Property Assessments and Appeals, on a form prescribed by the Board, within 30 days after notice of assessment. The protest shall be reviewed by the Board in accordance with § 47-825.1. Each decision of the Board shall be maintained by the Board and shall be made available for examination and photocopying at cost to any requestor.

"(g) Special assessments levied under this subchapter shall be collected at the same time and in the same manner as real property taxes under this chapter are collected.

"(h) An unpaid special assessment shall be subject to the same penalty and interest provisions as a delinquent real property tax under this chapter. A lien for an unpaid special assessment, including penalty and interest, shall attach to the real property in the same manner and with the same priority as a lien for delinquent real property tax under Chapter 13A. The unpaid special assessment shall be collected in accordance with Chapter 13A.

"(i) The levy of special assessments shall terminate on the date on which the Special Assessment Total Collection Amount has been received by the District, as certified by the CFO to the Mayor under § 47-884.

"§ 47-884. Application of assessment.

"The CFO shall establish the New York Avenue Metrorail Benefit Area Account within the General Fund for the deposit and application of special assessment revenues from the New York Avenue Metrorail Benefit Area. Monies held, or to be held, in New York Avenue Metrorail Benefit Area Account shall be used to pay the principal of, and interest on, the General Obligation Bonds or any other then outstanding District of Columbia general obligation bonds. When the total aggregate deposits into the New York Avenue Metrorail Benefit Area Account are equal to the Special Assessment Total Collection Amount, the CFO shall so certify to the Mayor.

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"§ 47-885. Regulations.

"The CFO may promulgate regulations to carry out the purpose of this subchapter."

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Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 4. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), approval by the Financial Responsibility and Management Assistance Authority as provided in section 203(a) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Official Code § 47-392.03(a)), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

Chairman
Council of the District of Columbia

Mayor
District of Columbia