

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

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To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation certain property of the Southeast Neighborhood House and to provide equitable real property tax relief to the organization.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Southeast Neighborhood House Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2004".

Sec. 2. Chapter 10 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) The table of contents is amended by adding a new section designation to read as follows:

"47-1060. Southeast Neighborhood House, lots 0808, 0904, and 0905 in square 5802."

(b) A new section 47-1060 is added to read as follows:

"§ 47-1060. Southeast Neighborhood House, lots 0808, 0904, and 0905 in square 5802.

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

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

(a) The Council orders that:

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

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

(b) The one-time transfer of lots 0904 and 0905 in square 5802 to the Southeast Neighborhood House, Inc., shall not be subject to the taxes, penalties, interest, or fees under Chapters 9, 14, and 42 of Title 47 of the District of Columbia Official Code and the District of Columbia Recordation Tax Act, approved March 2, 1962 (76 Stat. 11; D.C. Official Code § 42-1101 *et seq.*).".

Sec. 4. Inclusion in the budget and financial plan.

This act shall take effect subject to the inclusion of its fiscal effect in an approved budget and financial plan.

Sec. 5. Fiscal impact statement.

The Council adopts the fiscal impact statement contained 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 § 1-233(c)(3)).

Sec. 6. 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), 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