

AN ACT

*Codification
District of
Columbia
Official Code*

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation certain real property located on federal property in the District of Columbia and used by the United States Department of the Air Force; and to provide equitable real property tax relief for the real property.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Bolling Air Force Base Military Housing Real Property Tax Exemption and Equitable Tax Relief Act of 2008”.

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:

“47-1080. Bolling Air Force Base housing.”.

**New Section
§ 47-1080**

(b) A new section 47-1080 is added to read as follows:

“§ 47-1080. Bolling Air Force Base housing.

“(a) The real property, located in Square 6072, or otherwise at the Bolling Air Force Base, together with the improvements thereon, and any future improvements constructed thereon, shall be exempt from all taxation, including ordinary and special taxes and use or possessory interest taxes, on real property or the use thereof, so long as the property is used for the purposes of housing military personnel or their families, as contemplated by 10 U.S.C. §§ 2871 through 2885, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

“(b) The following shall be exempt from all transfer and recordation taxes of, or imposed by, the District:

“(1) The transfer of a leasehold or fee interest in the property, or the improvements thereon, from the United States of America, or any branch of the United States military;

“(2) The recordation of any lease, deed, deed of trust, other security instrument,

or financing used for the improvement or construction of military housing and related facilities; and

“(3) The transfer from any entity to the United States government, or any branch of the United States military.”.

Sec. 3. Equitable real property tax relief.

Real property taxes, recordation or transfer taxes, interest, penalties, fees, and other related charges assessed against said real property in Square 6072, located on Bolling Air Force Base, for the period of October 1, 2007, through March 31, 2009, shall be forgiven, and any payments made for this period shall be refunded.

Sec. 4. 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. 5. 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