

AN ACT

*Codification
District of
Columbia
Official Code*

2001 Edition

2011 Winter
Supp.

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 46 of Title 47 of the District of Columbia Official Code to exempt from taxation certain real property owned by Allen Chapel African Methodist Episcopal Church, Inc., and its affiliates (“Allen Chapel”), which is to be developed as low-income senior housing; and to provide for equitable real property tax relief for Allen Chapel.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption and Equitable Real Property Tax Relief Act of 2010”.

Sec. 2. Chapter 46 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 at the end to read as follows:

“47-4641. Allen Chapel A.M.E. Senior Residential Rental Project; Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0924, and 0925, Square 5730.”.

(b) A new section 47-4641 is added to read as follows:

“§ 47-4641. Allen Chapel A.M.E. Senior Residential Rental Project; Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0924, and 0925, Square 5730.

New
§ 47-4641

“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.”.

Sec. 3. Equitable real property tax relief.

The Council orders that all real property taxes, interest, penalties, fees, and other related

charges assessed against Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., on real property located at Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0924, and 0925, Square 5730, for the period beginning January 1, 2006, be forgiven, and any payments already made for this period, as of the effective date of this act, be refunded.

Sec. 4. Applicability.

This act shall apply upon 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 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. 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