

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

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To amend, on a temporary basis, Chapter 46 of Title 47 of the District of Columbia Official Code to provide for an abatement of real property taxation for the property owned by First Congregational United Church of Christ located on Lots 833 through 835 and 7000 through 7011, Square 375, in Ward 2; and to provide equitable real property tax relief for the real property located on Lots 823 and 831, Square 375.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "First Congregational United Church of Christ Property Tax Abatement Temporary Act of 2009".

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 to read as follows:

“47-4626. First Congregational United Church of Christ property tax abatement.”.

(b) A new section 47-4626 is added 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.”.

Sec. 3. Equitable real property tax relief.

The Council orders that all real property taxes, interest, penalties, fees, and other related charges assessed against the First Congregational United Church of Christ on real property located on Lots 823 and 831 (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots in the future), Square 375, for the period beginning February 1, 2008, be forgiven, and any payments 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 of the Chief Financial Officer 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.

(a) 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

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December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect.

Chairman
Council of the District of Columbia

Mayor
District of Columbia