

AN ACT

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*Codification  
District of  
Columbia  
Official Code*

2001 Edition

2011 Fall  
Supp.

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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To amend, on a temporary basis, Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation certain property owned or ground leased by KIPP DC, a nonprofit corporation or by KIPP DC – Shaw QALICB, Inc., a subsidiary of KIPP DC.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “KIPP DC – Shaw Campus Property Tax Exemption Temporary Act of 2011”.

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:

“47-1085. KIPP DC—Shaw Campus; Lot 163, Square 510.”.

(b) A new section 47-1085 is added to read as follows:

“§ 47-1085. KIPP DC —Shaw Campus; Lot 163, Square 510.

**Note,  
§ 47-1084**

“(a) The real property located at 421 P Street, N.W., and described as Lot 163, Square 510 shall be exempt from real property taxation, including possessory interests, so long as the real property continues to be owned, or occupied under a ground lease, by KIPP DC or a subsidiary of KIPP DC.

“(b) Any transfer, assignment, or other disposition of all or any portion of the real property described in subsection (a) of this section, including an assignment of leasehold interest in the real property or a sublease of the real property between KIPP DC and any subsidiary of KIPP DC, shall be exempt from the tax imposed by § 42-1103 and § 47-903.”.

Sec. 3. 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)).

**ENROLLED ORIGINAL**

Sec. 4. 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 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.

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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia