

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on a temporary basis, Chapter 10 of Title 47 of the District of Columbia Official Code to provide a real property tax exemption for real property located at Lot 128, in Square 6159, property owned by CEMI - Ridgecrest, Inc., and to require that taxes and charges currently owed by CEMI-Ridgecrest, Inc., for the real property be paid for through a promissory note executed by the owner to the benefit of the District, subject to the submission of certain documents by the owner; and to amend the Equitable Parking Meter Rates Temporary Amendment Act of 2009 to provide funding to offset the fiscal impact of the tax relief for the owner, subject to the submission of certain documents by the owner.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "CEMI-Ridgecrest, Inc. - Walter Washington Community Center Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Amendment Act of 2009".

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 47-1082 to read as follows: "47-1082 CEMI-Ridgecrest, Inc. - Walter Washington Center, Lot 128 in Square 6159".

(b) A new section 47-1082 is added to read as follows:

"§ 47-1082 CEMI-Ridgecrest, Inc. - Walter Washington Community Center, Lot 128 in Square 6159.

"(a) The real property described as Lot 128 in Square 6159, and currently owned by CEMI-Ridgecrest, Inc., a District of Columbia nonprofit corporation, shall be exempt from taxation so long as the real property is owned and maintained by a nonprofit corporation and operated as a nonprofit community center promoting cultural, educational, and social service activities for a variety of District of Columbia government entities and nonprofit community based organizations, and is not used for commercial purposes.

"(b) Section 47-1005 shall apply with respect to the real property made exempt from taxation by this section; provided, that a portion of the real property may be rented out to another person or entity as long as the rent or other income generated shall be used for the maintenance and preservation of the real property.

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"(c) The nonprofit owner of the real property shall file the reports required by § 47-1007 and shall have appeal rights provided by § 47-1009."

Sec. 3. Section 3(a) of the Equitable Parking Meter Rates Temporary Amendment Act of 2009, effective March 31, 2009 (D.C. Law 17-374; 56 DCR 1390), is amended by adding a new paragraph (1C) to read as follows:

"(1C) \$132,864 to offset the fiscal impact of the tax relief authorized by the CEMI-Ridgecrest, Inc. - Walter Washington Community Center Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Amendment Act of 2009, passed on emergency basis on April 21, 2009 (Enrolled version of Bill 18-247), and the CEMI-Ridgecrest, Inc. - Walter Washington Community Center Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Amendment Act of 2009, passed on 2nd reading on May 5, 2009 (Enrolled version of Bill 18-248)."

Sec. 4. The Council orders that the amount necessary to redeem the real property located at Lot 128 in Square 6159, pursuant to § 47-1361(a)(1), shall be deposited with the Chief Financial Officer on behalf of the owner; provided, that all other amounts necessary to redeem the real property under § 47-1361 are paid from any source to the Chief Financial Officer on behalf of the owner; provided further, that if the real property is used for any purpose other than as a nonprofit community center, the sum of all such unpaid real property taxes and penalties and all real property taxes accruing thereafter, plus 5% interest, shall be paid to the District of Columbia; provided further, that this subsection shall constitute a lien against the real property to secure the repayment of such amounts; provided further, that all unpaid real property taxes, interest, penalties, fees, and other related charges assessed against the real property (except to the extent forgiven by the Office of the Chief Financial Officer) owed through September 30, 2009, shall be paid from any source to the Chief Financial Officer on behalf of the owner; provided further, that CEMI-Ridgecrest, Inc., shall pay any legal costs associated with the redemption of the property financed through a promissory note with the District government under the same terms as the promissory note, dated April 11, 2005, existing between the 2 parties.

Sec. 5. Applicability.

Section 2, 3, and 4 of this act shall apply upon the submission of the following documents to the Council and the Office of Tax and Revenue, Office of the Chief Financial Officer:

(1) The promissory note executed by CEMI - Ridgecrest, Inc., to the benefit of the District of Columbia, evidencing the repayment terms of a loan from the District to CEMI - Ridgecrest to improve the property located at Lot 128 in Square 6159; and

(2) A certification that CEMI - Ridgecrest, Inc., is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 501(c)(3)).

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Sec. 6. Sunset.

This act shall expire on October 1, 2009.

Sec. 7. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Budget Director 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. 8. 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.

Chairman
Council of the District of Columbia

Mayor
District of Columbia