

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 10 of Title 47 of the District of Columbia Official Code to exempt from taxation certain real property located in the District of Columbia used by the Department of the Army.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Walter Reed Property Tax Exemption Reconfirmation Temporary Act of 2004".

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:

"§ 47-1060. Walter Reed military housing."

(b) A new section 47-1060 is added to read as follows:

"§ 47-1060. Walter Reed military housing.

"Real property, described as lot 001, parcel 0319, at the Walter Reed U.S. Army Medical Center, 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 said property is used for the purposes of housing military personnel or their families, as contemplated by 10 USC §§ 2871 through 2885, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009. 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 U.S. military; the recordation of any lease, deed, deed of trust, other security instrument, or financing used for the improvement or construction of military housing; and the transfer from any entity to the United States government, or any branch of the U.S. military, shall be exempt from all transfer and recordation taxes of or imposed by the District of Columbia."

Sec. 3. Fiscal impact statement.

The Council adopts the attached fiscal impact statement 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. 4. (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