

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

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To amend, on an temporary basis, Chapter 10 of Title 47 of the District of Columbia Official Code to provide a real property tax exemption and equitable real property tax relief to real property located at lot 58, square 1966 to be used as a community garden.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Triangle Community Garden Equitable Real Property Tax Exemption and Relief Temporary Act of 2006”.

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 the section designation "47-1074. Triangle Community Garden; lot 58, square 1966."

(b) A new section 47-1074 is added to read as follows:

"§ 47-1074. Triangle Community Garden; lot 58, square 1966.

“(a) The real property located at lot 58, square 1966 shall be exempt from taxation so long as the real property is used as a community garden.

“(b)(1) The Council orders that all unpaid real property taxes, interest, penalties, fees, and other related charges assessed against real property located at lot 58, square 1966, shall be forgiven and the amount necessary to redeem the real property under § 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 community garden, the sum of all such unpaid real property tax 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.

“(2) Any person who uses the real property as a community garden shall have standing to redeem the real property on behalf of the owner.”.

Sec. 3. Funding of act and reservation of unallocated revenue.

The fiscal effect of this act shall be funded from the unallocated revenue in the February, 2006 revised quarterly revenue estimate of the Chief Financial Officer.

Sec. 4. Applicability.

This act shall take effect subject to the payment by the Triangle Community Garden Land Trust of all legal and administrative costs of the purchaser at tax sale of the property located at lot 58, square 1966 from the tax sale of the property.

Sec. 5. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Council 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. 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 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