

AN ACT

---

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

---

*Codification  
District of  
Columbia  
Official Code*

2001 Edition

2010 Summer  
Supp.

West Group  
Publisher

To amend, on a temporary basis, Chapter 46 of Title 47 of the District of Columbia Official Code to provide for an exemption from real property taxation for the International House of Pancakes Restaurant # 3221 located on Lot 819, Square 5912, in Ward 8.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “IHOP Restaurant #3221 Tax Exemption Clarification Temporary Act of 2010”.

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:

“47-4633. International House of Pancakes Restaurant #3221-tax exemption clarification.”.

(b) A new section 47-4631 is added to read as follows:

“§ 47-4633. International House of Pancakes Restaurant #3221-tax exemption clarification.

“The real property, described as Lot 819, Square 5912, known as the International House of Pancakes Restaurant #3221, owned by CHR, LLC, and leased to Fathers and Sons, LLC (“Property”), shall be exempt from the tax imposed by Chapter 8 of this title for the period beginning October 1, 2007, and ending September 7, 2009, in accordance with § 47-1002(23), notwithstanding the requirements of § 47-1002(23)(B)(iv). The tax exemption pursuant to this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the International House of Pancakes Restaurant located on the Property.”.

Note,  
§ 47-4633

**Sec. 3. Applicability.**

This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan.

**Sec. 4. 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. 5. 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