

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 exempt from taxation certain property owned by Allen Chapel African Methodist Episcopal Church, Inc., and its affiliates, which is to be developed as low-income senior housing; to provide for equitable real property tax relief for the church; 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 church.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Allen Chapel A.M.E. Senior Residential Rental Project 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 at the end to read as follows:

“47-1081. Allen Chapel A.M.E. Senior Residential Rental Project, Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0924, and 0295 in Square 5730.”.

(b) A new section 47-1081 is added to read as follows:

“§ 47-1081. Allen Chapel A.M.E. Senior Residential Rental Project, Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0294, and 0925 in Square 5730.

“The real properties described as Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0294, and 0925 in Square 5730, owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., shall be exempt from real property taxation so long as the real properties continue to be owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.”.

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Sec. 3. The Council orders that all real property taxes, interest, penalties, fees, and other related charges assessed against Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., on real property located at Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0294, and 0925, in Square 5730, for the period beginning January 1, 2006 through the effective date of the Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption and Equitable Real Property Tax Relief Emergency Amendment Act of 2009, passed on an emergency basis on April 21, 2009 (Enrolled version of Bill 18-245), be forgiven, and any payments already made for this period be refunded.

Sec. 4. 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 (1B) to read as follows:

“(1B) \$474,049 to offset the fiscal impact of tax relief authorized by the Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption and Equitable Real Property Tax Relief Emergency Amendment Act of 2009, passed on an emergency basis on April 21, 2009 (Enrolled version of Bill 18-245), and the Allen Chapel A.M.E. Senior Residential Rental 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 18-246).”.

Sec. 5. Sunset.

This act shall expire on October 1, 2009.

Sec. 6. 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)).

Sec. 7. 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

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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