

**AN ACT**

**Bill 20-87**

**Emergency  
Declaration  
Res. 20-22  
20 DCStat 718**

**Codification  
District of  
Columbia  
Official Code  
2001 Edition**

*To amend, on an emergency basis, due to Congressional review, Chapter 46 of Title 47 of the District of Columbia Official Code to abate the real property taxes on the real property known as the Parkside Parcel E and J Mixed-Income Apartments.*

**Parkside  
Parcel E and J  
Mixed-Income  
Apartments  
Tax  
Abatement  
Congressional  
Review  
Emergency  
Act of 2013**

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Parkside Parcel E and J Mixed-Income Apartments Tax Abatement Congressional Review Emergency Act of 2013”.

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 47-4645 to read as follows:

“47-4645. Parkside Parcel E and J Mixed-Income Apartments; Lot 808, Square 5041 and Lot 811, Square 5056.”.

(b) A new section 47-4645 is added to read as follows:

“§ 47-4645. Parkside Parcel E and J Mixed-Income Apartments; Lot 808, Square 5041 and Lot 811, Square 5056.

“(a) Subject to subsection (b) of this section, the real property described as Lot 808, Square 5041 and Lot 811, Square 5056, which is owned by Parkside Residential, LLC, and known as the Parkside Parcel E and J Mixed-Income Apartments, shall be allowed an annual real property tax abatement equal to the amount of the real property taxes assessed and imposed by Chapter 8 of this title of up to a total maximum amount for both lots of \$600,000 per year for 10 property tax years commencing for Lot 808 and for Lot 811 at the beginning of the first month following the date the lot is issued a final certificate of occupancy (“commencement date”) and ending for each lot at the end of the 10<sup>th</sup> full real property tax year following the lot’s commencement date.

“(b) The real property tax abatement authorized by this section shall expire for the lot, or lots, whichever the case may be, that has not been issued a final certificate of occupancy by September 20, 2018, and an abatement pursuant to this section shall not be allowed.

“(c) Notwithstanding any other provision of law and provided that the final certificate of occupancy is issued on or before September 20, 2018, upon the issuance of a final certificate for Lot 808 or Lot 811, any fees or deposits charged to and paid by Parkside Residential, LLC, related to that lot for the development of Parkside Parcel E and J Mixed-Income Apartments, including private space or building permit fees or public space permit fees (“related fees”), shall be refunded and any prospective related fees forgiven.

**Note,  
§ 47-4645**

“(d) The tax abatements and fees and deposits exemptions provided 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 Parkside Parcel E and J Mixed-Income Apartments.”.

**Sec. 3. Applicability.**

**Delayed  
Applicability**

This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan, as certified by the Chief Financial Officer to the Budget Director of the Council in a certification published by the Council in the District of Columbia Register.

**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.**

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), and shall remain in effect for no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788; D.C. Official Code §1-204.12(a)).