

AN ACT

Bill 19-443
Act 19-589
effective
January 14,
2013

Codification
District of
Columbia
Official Code
2001 Edition

To amend Chapter 46 of Title 47 of the District of Columbia Official Code to exempt from taxation certain property owned by The Elizabeth Ministry, Inc., which is to be used to provide affordable housing for teen mothers in foster care or who are homeless, and to provide equitable real property tax relief for The Elizabeth Ministry, Inc.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “The Elizabeth Ministry, Inc. Affordable Housing Initiative Real Property Tax Relief Act of 2012”.

The Elizabeth
Ministry, Inc.
Affordable
Housing
Initiative Real
Property Tax
Relief Act of
2012

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 47-4657 to read as follows:

“47-4657. The Elizabeth Ministry, Inc. Affordable Housing Initiative; Lots 140 and 141, Square 5252.”.

(b) A new section 47-4657 is added to read as follows:

“§ 47-4657. The Elizabeth Ministry, Inc. Affordable Housing Initiative; Lots 140 and 141, Square 5252.

New
§ 47-4657

“(a) The real property described as Lots 140 and 141 in Square 5252, shall be exempt from the taxation imposed under Chapter 8 of this title during the time that the real property is subject to, and in compliance with, a restrictive covenant or regulatory agreement associated with an affordable housing program that is fully or partially funded by the District or an instrumentality of the District, including the Department of Housing and Community Development, restricting the use of the real property to affordable housing for low-income residents and a child development center; provided, that at the beginning of the 31st real property tax year following the commencement of the exemption, the tax shall be abated to the extent it exceeds 10 % of the tax otherwise levied under Chapter 8 of this title, with the tax liability increasing 10 percentage points in each subsequent real property tax year until the tax equals 100 % of the tax levied under Chapter 8 of this title.

“(b) The exemption provided by subsection (a) of this section shall be subject to §§ 47-1005, 47-1007, and 47-1009 as if it had been granted administratively.”.

Sec. 3. Equitable real property tax relief.

Not Codified

The Council orders that all real property taxes, interest, penalties, fees, and other related charges assessed against The Elizabeth Ministry, Inc., or an entity controlled, directly or indirectly, by The Elizabeth Ministry, Inc., on the real property described as Lots 140 and 141 in Square 5252, since July 1, 2007, through the first day of the month following the effective date of this act, be

forgiven and any payments already made for this period be refunded.

Sec. 4. 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.

**Delayed
Applicability**

Sec. 5. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report 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.

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.