

**A RESOLUTION**

**Proposed Resolution  
19-1169**

*To declare the existence of an emergency, due to Congressional review, with respect to the need to amend section 47-4641 of the District of Columbia Official Code to clarify that Lot 0218, Square 5730, which was consolidated from portions of Lots 0038, 0923, and 0924, Square 5730, will continue to be exempt from real property taxation, and to provide that the tax exemption will apply to any subsequent owner or assignee or successor in interest of the Alabama Ave. Affordable Housing, L.P., as long as the property is used as an affordable housing rental project.*

**See Emergency Act  
D.C. Act 19-602  
20 DCSTAT 347**

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption Clarification Congressional Review Emergency Declaration Resolution of 2012”.

**Allen Chapel A.M.E.  
Senior Residential  
Rental Project  
Property Tax  
Exemption  
Clarification  
Congressional  
Review Emergency  
Declaration  
Resolution of 2012**

Sec. 2. (a) On November 1, 2012, the Council of the District of Columbia passed on 2<sup>nd</sup> reading, the Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption Clarification Act of 2012, signed by the Mayor on November 16, 2012 (D.C. Act 19-535; 59 DCR 13548) (“Act”), which is currently under review by Congress.

(b) On September 19, 2012, the Council of the District of Columbia passed on an emergency basis, the Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption Clarification Emergency Act of 2012, effective October 10, 2012 (D.C. Act 19-481; 59 DCR 12475). This emergency act is set to expire on January 8, 2013.

(c) The Act clarifies that real property on Lot 0218, Square 5730, which was consolidated from portions of Lots 0038, 0923, and 0924, Square 5730, will continue to be exempt from real property taxation and provides that the exemption will apply to any subsequent owner, assignee, or successor in interest as long as the property is used as an affordable housing rental project.

(d) Allen Chapel African Methodist Episcopal Church, Inc. (“Allen Chapel”) obtained a tax exemption for the unimproved real property located Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0924 and 0925, Square 5730 pursuant to § 47-461 of the District of Columbia Official Code.

(e) A portion of Lots 0038, 0923 and 0924, Square 5730 were consolidated into Lot 0218, Square 5730 (“Property”).

(f) The Ward 8 community has long recognized the need for more affordable senior housing and therefore supports this project. The development is also supported by the District of Columbia Housing Authority (“DCHA”), which plans to utilize some or all of the units for senior DCHA residents that have been left on their waiting list.

(g) This emergency is necessary to ensure that the Property will remain exempted from real property taxation until the permanent legislation becomes law.

Sec. 3. The Council of the District of Columbia determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that the Allen

**COUNCIL OF THE DISTRICT OF COLUMBIA**  
**D.C. Resolution 19-745, effective December 18, 2012**

**20 DCSTAT 555**

Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption Clarification  
Congressional Review Emergency Act of 2012 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.