

AN ACT

Bill 19-162  
Act 19-535  
effective  
November 16,  
2012

Codification  
District of  
Columbia  
Official Code  
2001 Edition

Allen Chapel  
A.M.E. Senior  
Residential  
Rental Project  
Property Tax  
Exemption  
Clarification  
Act of 2012

*To amend Chapter 46 of Title 47 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.*

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 Clarification 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 striking the phrase “0215, 0923” and inserting the phrase “0215, 0218, 0923” in its place.

(b) Section 47-4641 is amended as follows:

(1) The heading is amended by striking the phrase “0215, 0923” and inserting the phrase “0215, 0218, 0923” in its place.

(2) Designate the existing text as subsection (a).

(3) New subsections (b), (c), and (d) are added to read as follows:

“(b) The real property described as Lot 0218, Square 5730, including any improvements on the property, which was consolidated from portions of Lots 0038, 0923, and 0924, Square 5730 and which has been transferred from Allen Chapel African Methodist Episcopal Church, Inc., to the Alabama Ave. Affordable Housing, L.P., shall be exempt from the tax imposed by Chapter 8 of this title so long as the real property is used as an affordable rental housing project and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

“(c) The exemption provided in subsection (b) of this section shall run with Lot 0218, Square 5730 and shall apply to any subsequent owner or assignee or successor in interest of the Alabama Ave. Affordable Housing, L.P.; provided, that the property is used as an affordable rental housing project and is not used for commercial purposes.

“(d) For the purposes of this section, the term:

“(1) “Affordable rental housing project” means a housing development, including tenant services, improvements, and facilities related to the housing development, in which units are primarily rented to households with incomes that are not more than 60% of area median income (adjusted for household size), as defined by the U.S. Department of Housing and Urban

Amend,  
§ 47-4641

Development for households in the District of Columbia, or that is otherwise in compliance with applicable use restrictions during a federal low-income housing tax credit compliance period or other federal program governing income and use restrictions.

“(2) “Alabama Ave. Affordable Housing, L.P.” means the entity established by Allen Chapel African Methodist Episcopal Church, Inc., to develop the Alabama Avenue Affordable Rental Housing Project; which entity is comprised of Vision of Victory CDC, a subsidiary of Allen Chapel African Methodist Episcopal Church, Inc., which holds a 51% interest in the entity, and the NHP Foundation, a nonprofit affordable housing developer/owner, which owns a 49% interest in the entity,.

“(3) “Alabama Avenue Affordable Rental Housing Project” means the acquisition, construction, rehabilitation, equipping, including the financing, refinancing, or reimbursing of costs of an affordable rental housing project, including for any related tenant services, improvements, or facilities, located on the real property described as Lot 0218, Square 5730.”.

**Sec. 3. 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. 4. 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.