

AN ACT

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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To provide equitable real property tax relief to St. Matthews Evangelical Lutheran Church, a tax-exempt religious organization, for the real property located at Lot 301, Square 546 so long as the real property is used as a community garden.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "St. Matthews Evangelical Lutheran Church Community Garden Equitable Real Property Tax Relief Act of 2014".

Sec. 2. Equitable tax relief.

The Council of the District of Columbia orders that all real property taxes, interest, penalties, fees, and other related charges assessed against real property located at Lot 301, Square 546 be forgiven for the period of tax years 2009 through 2015, and that any payments made for this period be refunded, so long as the property is used as a community garden.

Sec. 3. 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 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. 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), a 30-day period of congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December

**ENROLLED ORIGINAL**

24, 1973 (87 Stat. 813; D.C. Official Code §1-206.02(c)(1)), and publication in the District of Columbia Register.

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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia