

  
Councilmember Brianne K. Nadeau

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 46 of Title 47 of the District of Columbia Official Code to provide for a real property tax exemption for DC Pancakes, LLC, located at 3100 14th Street, N.W., #109 in Lot 2001, Square 2674.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “14th Street NW International House of Pancakes Real Property Tax Exemption Act of 2018”.

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 to read as follows:

“47-4650a. International House of Pancakes #3332; Lot 2001, Square 2674.”.

(b) A new section 47-4650a is added to read as follows:

“§ 47-4650a. International House of Pancakes #3332; Lot 2001, Square 2674.”

“(a) The portion of the real property designated for tax purposes as Lot 2001, in Square 2674, located at 3100 14th Street, N.W., #109, that is owned by DC USA OPERATING CO LLC, and leased to DC Pancakes, LLC (“Property”) shall be exempt from the tax imposed by Chapter 8 of this title for the period beginning October 1, 2018 and ending September 30, 2027; provided, that:

28                   “(1) The Property is leased to DC Pancakes, LLC;  
29                   “(2) The Property is used as a restaurant;  
30                   “(3) At least 51% of permanent jobs in the International House of Pancakes shall be  
31 filled by District residents, with a minimum of 30% of the District resident jobs reserved for Ward  
32 One residents;

33                   “(4) All apprenticeships shall be reserved for District residents with preference  
34 given to Ward One residents; and

35                   “(5) The benefit of this exemption shall be passed on to DC Pancakes, LLC in the  
36 form of reduced rent equal to the amount of the exemption.

37                   “(b) All real property taxes, interest, penalties, fees, and other related charges assessed  
38 against the Property, for the period beginning on October 1, 2018, and ending 45 days after the  
39 14th Street NW International House of Pancakes Real Property Tax Exemption Act of 2018  
40 becomes effective, shall be forgiven and any payment made for this period refunded to the person  
41 who made the payment.

42                   “(c)(1) In each year of the exemption period, the Mayor shall certify to the Office of Tax  
43 and Revenue the Property’s eligibility for the exemption provided pursuant to subsection (a). The  
44 Mayor’s certification shall include:

45                                   “(A)The Property’s owner and lessee, the use of the Property, and the term  
46 of the lease;

47                                   “(B) The amount of the tax exemption passed to the lessee as a reduction  
48 in rent;

49                   “(C) A description of the eligible Property by street address, square and  
50 lot, the eligible premises, including the floor, or floors, location, and square footage of the area  
51 eligible for the exemption, and the date that eligibility begins or ends; and

52                   “(D) Any other information that the Mayor considers necessary or  
53 appropriate.

54                   (2) If at any time the Mayor determines that the occupant has become ineligible  
55 for the exemption provided pursuant to subsection (a) the Mayor shall notify the Office of Tax  
56 and Revenue and shall specify the date that the Property became ineligible.”.

57                   Sec. 3. Applicability.

58                   (a) This act shall apply upon the date of inclusion of its fiscal effect in an approved budget  
59 and financial plan.

60                   (b) The Chief Financial Officer shall certify the date of the inclusion of the fiscal effect in an  
61 approved budget and financial plan and provide notice to the Budget Director of the Council of the  
62 certification.

63                   (c)(1) The Budget Director shall cause the notice of the certification to be published in the  
64 District of Columbia Register.

65                   (2) The date of publication of the notice of the certification shall not affect the  
66 applicability of this act.

67                   Sec. 4. Fiscal impact statement.

68                   The Council adopts the fiscal impact statement in the committee report as the fiscal impact  
69 statement required by section 4a of the General Legislative Procedures Act of 1975, approved  
70 October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

71                   Sec. 5. Effective date.

72           This act shall take effect following approval by the Mayor (or in the event of veto by the  
73 Mayor, action by the Council to override the veto), a 30-day period of congressional review as  
74 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December  
75 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of  
76 Columbia Register.