

  
Councilmember Jack Evans

  
Councilmember Trayon White, Sr.

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2  
3 A BILL  
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5 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA  
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8 To amend section 47-4650 of the District of Columbia Official Code to exempt from taxation  
9 certain property of CHR LLC William C. Smith & Co. described as Lot 819, Square 5912.

10 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act  
11 may be cited as the “The Alabama Avenue International House of Pancakes Real Property Tax  
12 Exemption Act of 2018”.

13 Sec. 2. Section 47-4650 of the District of Columbia Official Code is amended to read as  
14 follows:

15 “§ 47-4650. Father& Sons, LLC; Lot 819, Square 5912.

16 “(a) The real property described as Lot 819, Square 5912, (“Property”) shall be exempt  
17 from the tax imposed by Chapter 8 of this title for the period beginning October 1, 2018 and  
18 ending September 30, 2027 as long as the Property is:

19 “(1) Owned by Father& Sons, LLC;

20 “(2) Used for the purposes and activities of the International House of Pancakes;

21 “(3) At least 51% of permanent jobs in the International House of Pancakes shall be  
22 filled by District residents, with a minimum of 31% of the District resident jobs reserved  
23 for Ward Eight residents; and

24 “(4) All apprenticeships shall be reserved for District residents with preference

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IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT IN AND FOR THE COUNTY OF ALA...

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25 given to Ward Eight residents

26           “(b) All real property taxes, interest, penalties, fees, and other related charges assessed  
27 against the Property, for the period beginning on October 1, 2018 and continuing through the end  
28 of the month during which the Alabama Avenue International House of Pancakes Real Property  
29 Tax Exemption Act of 2018 becomes effective, shall be forgiven and any payment made for this  
30 period refunded to the person who made the payment.

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

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

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

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

41                           “(D) Any other information that the Mayor considers necessary or  
42 appropriate.

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

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47           Sec. 3. Applicability.

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

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

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

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

57           Sec. 4. Fiscal impact statement.

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

61           Sec. 5. Effective date.

62           This act shall take effect following approval by the Mayor (or in the event of veto by the  
63 Mayor, action by the Council to override the veto), a 30-day period of congressional review as  
64 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December  
65 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of  
66 Columbia Register.