



Councilmember Jack Evans

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 exempt the property located at 925 13th Street, N.W., known as the Franklin School and described as Lot 808 in Square 285, from real property taxation and possessory interest taxation for a specified period as long as the property is developed, constructed, and operated a museum of language arts.

BE IT ENACTED BY THE COUNSEL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Franklin School Real Property Tax Exemption Amendment Act of 2018”.

Section 2. Chapter 10 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:

“47-46__ . Franklin School; Lot 80, Square 285.”.

(b) A new section 47-46_____ is added to read as follows:

“§ 47-46_____. Franklin School; Lot 808, Square 285.

“(a) For the period beginning December 15, 2017, and ending December 31, 2020, the real property located at 925 13th Street, N.W., formerly known as the Franklin School and described as Lot 808, in Square 285 (“Property”) shall be exempt from real property taxation and possessory interest taxation as long as the Property is leased directly from the District of Columbia and is used for purposes permitted under the lease, including the development, design, construction and operation of a museum of language arts, and ancillary uses.

29 “(b) The transfer of a possessory interest in the Property shall be exempt from transfer
30 and recordation tax during the period stated in subsection (a) of this section and any payments
31 made of such taxes shall be refunded to the person who made the payments.

32 “(c) The holder of a possessory interest exempted from tax under this section shall make
33 the reports required under § 47-1007 and shall have the appeal rights provided under § 47-
34 1009.”.

35 Sec. 3. The Council orders that all possessory interest taxes, interest, penalties, fees, and
36 other related charges assessed against Lot 802, Square 285 beginning on January 1, 2018, through
37 the end of the month following the effective date of this act be forgiven and that any payments for
38 this period be refunded to the person who made the payments.

39 Sec. 4. Applicability.

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

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

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

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

49 Sec. 5. Fiscal impact statement.

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

53 Sec. 6. Effective date.

54 This act shall take effect following approval by the Mayor (or in the event of veto by the
55 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
56 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
57 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
58 Columbia Register.