



Councilmember Jack Evans

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A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation certain properties owned or leased by Shaed School, LLC, 5601 East Capitol, LLC, Mamie D. Lee, LLC, and St. Paul on Fourth Street, Inc.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Charter School Property Tax Clarification Amendment Act of 2018”.

Sec. 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 new section designations to read as

follows:

“47-1099.04. Shaed School, LLC, Lot 816, Square 3552.

“47-1099.05. 5601 East Capitol Street, LLC, Lot 153, Square 5283.

“47-1099.06. Mamie D. Lee LLC, Parcel 124/136 and 124/160.

“47-1099.07. St. Paul on Fourth Street, Inc., Lots 1068 and 1069, Square 3648.”.

(b) New sections 47-1099.04, 47-1099.05, 47-1099.06, and 47-1099.07 are added to read as follows:

“§ 47-1099.04. Shaed School, LLC, Lot 816, Square 3552.

“(a) The real property located at 200 Douglas Street, N.E., Washington, D.C., and described as Lot 816, Square 3552, shall be exempt from real property taxation and possessory

1 interest taxation so long as the real property continues to be owned or leased by Shaed School,
2 LLC and is used by one or more District of Columbia public charter schools.

3 “(b) Any transfer, assignment, or other disposition of all or any portion of the real property
4 described in subsection (a) of this section, including a lease of the real property to Shaed School,
5 LLC, or an assignment or sublease of the leasehold interest in the real property by Shaed School,
6 LLC to either a District of Columbia public charter school or the Charter School Incubator
7 Initiative, or a deed of trust or other security instrument with respect to the real property granted
8 by Shaed School, LLC to a lender, shall be exempt from the tax imposed by § 42-1103 and § 47-
9 903.

10 “(c) This section shall apply as of May 21, 2014.

11 “§ 47-1099.05. 5601 East Capitol Street, LLC, Lot 153, Square 5283.

12 “(a) The real property located at 5601 East Capitol Street, S.E., Washington, D.C., and
13 described as Lot 153, Square 5283, shall be exempt from real property taxation and possessory
14 interest taxation so long as the real property continues to be owned or leased by 5601 East
15 Capitol, LLC, and is used by one or more District of Columbia public charter schools, the
16 University of the District of Columbia, or the Capital Area Food Bank.

17 “(b) Any transfer, assignment, or other disposition of all or any portion of the real property
18 described in subsection (a) of this section, including a lease of the real property to 5601 East
19 Capitol, LLC, or an assignment or sublease of the leasehold interest in the real property by 5601
20 East Capitol, LLC, to a District of Columbia public charter school or the Charter School
21 Incubator Initiative, or a deed of trust or other security instrument with respect to the real
22 property granted by 5601 East Capitol, LLC, to a lender, shall be exempt from the tax imposed
23 by § 42-1103 and § 47-903.

1 “(c) This section shall apply as of June 19, 2015.

2 “§ 47-1099.06. Mamie D. Lee LLC, Parcel 124/136 and 124/160.

3 “(a) The real property located at 5101 Fort Totten Drive, N.E., Washington, D.C. and 100
4 Galletin Street, N.E., Washington, D.C., and described as Parcel 124/136 and 124/160,
5 respectively, shall be exempt from real property taxation and possessory interest taxation so long
6 as the real property continues to be owned or leased by Mamie D. Lee, LLC, and is used by one
7 or more District of Columbia public charter schools or Mary’s Center for Maternal and Child
8 Care, Inc.

9 “(b) Any transfer, assignment, or other disposition of all or any portion of the real property
10 described in subsection (a) of this section, including a lease to Mamie D. Lee, LLC, or an
11 assignment or sublease of leasehold interest in the real property by Mamie D. Lee, LLC, to a
12 District of Columbia public charter school or a sublease by a District of Columbia public charter
13 school to Mary’s Center for Maternal and Child Care, Inc., or a deed of trust or other security
14 instrument with respect to the real property granted by Mamie D. Lee, LLC, to a lender, shall be
15 exempt from the tax imposed by § 42-1103 and § 47-903.

16 “(c) This section shall apply as of November 25, 2015.

17 “§ 47-1099.07. St. Paul on Fourth Street, Inc., Lots 1068 and 1069, Square 3648.

18 “(a) The real property located at 3015 4th Street, N.E., Washington, D.C., and described as
19 Lots 1068 and 1069, Square 3648, shall be exempt from real property taxation and possessory
20 interest taxation so long as the real property continues to be owned by St. Paul on Fourth Street,
21 Inc., and is used by one or more District of Columbia public charter schools or by one or more
22 educational or faith-based not-for-profit entities.

1 “(b) Any transfer, assignment, or other disposition of all or any portion of the real property
2 described in subsection (a) of this section, including a transfer of the real property by or to St.
3 Paul on Fourth Street, Inc., or a deed of trust or other security instrument with respect to the real
4 property granted by St. Paul on Fourth Street, Inc., to a lender, shall be exempt from the tax
5 imposed by § 42-1103 and § 47-903.

6 “(c) This section shall apply as of June 21, 2016.”.

7 Sec. 3. Fiscal impact statement.

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

11 Sec. 4. Effective date.

12 This act shall take effect following approval by the Mayor (or in the event of veto by the
13 Mayor, action by the Council to override the veto), a 30-day period of Congressional review as
14 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
15 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
16 Columbia Register.