

Brianne K. Nadeau
Councilmember Brianne K. Nadeau

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3 A BILL
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7 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
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10 To amend Chapter 46 of Title 47 of the District of Columbia Official Code to provide for a real
11 property tax exemption for DC Pancakes, LLC, located at 3100 14th Street, N.W., #109 in
12 Lot 2001, Square 2674.
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14 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
15 act may be cited as the “14th Street NW International House of Pancakes Real Property Tax
16 Exemption Act of 2019”.

17 Sec. 2. Chapter 46 of Title 47 of the District of Columbia Official Code is amended as
18 follows:

19 (a) The table of contents is amended by adding a new section designation to read as
20 follows:

21 “47-4650a. International House of Pancakes #3332; Lot 2001, Square 2674.”

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

23 “§ 47-4650a. International House of Pancakes #3332; Lot 2001, Square 2674.”

24 “(a) The portion of the real property designated for tax purposes as Lot 2001, in Square
25 2674, located at 3100 14th Street, N.W., #109, that is owned by DC USA OPERATING CO LLC,
26 and leased to DC Pancakes, LLC (“Property”) shall be exempt from the tax imposed by Chapter 8
27 of this title for the period beginning October 1, 2019 and ending September 30, 2029; provided,
28 that:

29 “(1) The Property is owned by DC USA OPERATING CO. LLC;

30 “(2) The Property is leased to DC Pancakes, LLC;

31 “(3) The Property is used as a restaurant;

32 “(4) At least 51% of permanent jobs in the International House of Pancakes shall be

33 filled by District residents, with a minimum of 30% of the District resident jobs reserved for Ward

34 One residents;

35 “(5) All apprenticeships shall be reserved for District residents with preference

36 given to Ward One residents; and

37 “(6) The benefit of this exemption shall be passed on to DC Pancakes, LLC in the

38 form of reduced rent equal to the amount of the exemption.

39 “(b) All real property taxes, interest, penalties, fees, and other related charges assessed

40 against the Property, for the period beginning on October 1, 2019, and ending 45 days after the

41 14th Street NW International House of Pancakes Real Property Tax Exemption Act of 2019

42 becomes effective, shall be forgiven and any payment made for this period refunded to the person

43 who made the payment.

44 “(c)(1) In each year of the exemption period, the Mayor shall certify to the Office of Tax

45 and Revenue the Property’s eligibility for the exemption provided pursuant to subsection (a). The

46 Mayor’s certification shall include:

47 “(A)The Property’s owner and lessee, the use of the Property, and the term

48 of the lease;

49 “(B) The amount of the tax exemption passed to the lessee as a reduction

50 in rent;

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

54 “(D) Any other information that the Mayor considers necessary or
55 appropriate.

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

59 Sec. 3. Applicability.

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

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

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

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

69 Sec. 4. Fiscal impact statement.

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

73 Sec. 5. Effective date.

74 This act shall take effect following approval by the Mayor (or in the event of veto by the
75 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
76 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
77 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
78 Columbia Register.