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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 provide equitable real property tax relief to certain property owned by Washington Parks & People, a non-profit organization.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Washington Parks & People Equitable Real Property Tax Relief Act of 2019”.

Sec. 2. Chapter 10 of Title 47 of the District of Columbia Code is amended as follows:

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

“§ 47-1098. Washington Parks & People, lots 841, 847, 848, and 851 in square 2841.”.

(b) A new section 47-1098 is added to read as follows:

“§ 47-1098. Washington Parks & People, lots 841, 847, 848, and 851 in square 2841.

“(a) The real property located in square 2841, lots 841, 847, 848, and 851 shall be exempt from real property taxation so long as the real property is owned by Washington Parks & People, a District of Columbia nonprofit corporation, and is used as a park by the public generally, a community garden, or as a children's playground, and is not used for commercial purposes,

1 subject to the provisions of §§ 47-1005, 47-1007, and 47-1009, as if the exemption had been
2 granted administratively under this chapter.”.

3 “(c) The Council of the District of Columbia orders that all real property taxes, special
4 assessments, liens of the District of Columbia (including Clean Cities liens), interest, penalties,
5 fees, and other related charges assessed against real property located in square 2841, lots 841,
6 847, 848, and 851, for the period beginning with tax year 1998 through the end of the month
7 following the effective date of this act shall be forgiven, and that any payments made shall be
8 refunded.”.

9 Sec. 3. Fiscal impact statement.

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

13 Sec. 4. Effective date.

14 This act shall take effect after approval by the Mayor (or in the event of veto by the
15 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
16 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
17 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
18 Columbia Register.