

**Statement of Introduction**  
**Affordable Housing Opportunities, Inc. Tax Abatement Act of 2021**  
**Councilmember Vincent C. Gray**  
**Monday, October 18, 2021**

Today, I introduce the Affordable Housing Opportunities, Inc. Tax Abatement Act of 2021, along with Councilmembers Elissa Silverman, Brooke Pinto, Robert C. White, Jr. and Anita D. Bonds as co-introducers.

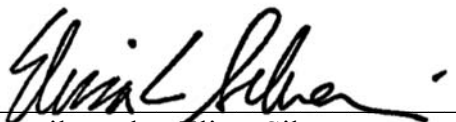
SOME, Inc. (So Others Might Eat) runs various programs at the Conway Center, located at 4430 Benning Road, NE in Ward 7, including 202 units of housing [family housing (Knoll Place) and single adult housing (the TJ Perry and Quinn Family House)] with supportive services (human services) for Conway residents; the Center for Employment Training (“CET” program); and Unity Health Care’s East of the River Health Center.

Affordable Housing Opportunities, Inc. (AHO) is a District of Columbia non-stock, not-for-profit corporation controlled by SOME, Inc., and in 2015, SOME, through AHO, applied for and received tax exemptions for the entire Conway Center premises, encompassing all of its operations. Subsequently in 2015, to take advantage of New Market Tax Credit financing, SOME formed two LLCs, and through AHO, immediately re-applied for tax exemptions for the two newly formed LLCs. It was not until November 2020 that the latter tax-exemption applications were denied, and SOME was unexpectedly deemed liable for current and back taxes dating back to 2015, along with recordation taxes, and penalties and interest dating back to 2015.


This legislation would exempt and forgive property, recordation, and transfer taxes for property owned by Benning Healthcare LLC and Benning Programs LLC which are controlled by Affordable Housing Opportunities, Inc. Without this relief, SOME would not be able to continue to rent the Health Services space to Unity Healthcare, the largest provider of health services to low-income DC residents; or to operate the CET, which trains up to 300 DC residents annually for living-wage jobs; or to operate its transitional housing program, with on-site supportive services, that helps men and women who are recovering from drugs and alcohol to move further toward independence. The loss of these ongoing and much-needed services would be a severe blow to the well-being of the community, both in Ward 7 and citywide.

This legislation would amend an existing D.C. Code provision granting exemptions to other sites held by AHO.

I look forward to working with my colleagues to successfully pass this legislation.

  
Councilmember Elissa Silverman

  
Councilmember Vincent C. Gray

  
Councilmember Brooke Pinto

  
Councilmember Robert C. White, Jr.

  
Councilmember Anita D. Bonds

A BILL

\_\_\_\_\_

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

\_\_\_\_\_

1 To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt and forgive  
2 property, recordation, and transfer taxes for property owned by Affordable Housing  
3 Opportunities, Inc. in Lot 800 in Square 5984, Lot 916 in Square 5730, and Lots 2003 and  
4 2004 in Square 5139.

5  
6 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this  
7 act may be cited as the “Affordable Housing Opportunities, Inc. Tax Abatement Act of 2021”.

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

10 (a) The table of contents is amended to read as follows:

11           “§ 47-1084. Affordable Housing Opportunities, Inc. Lot 800, Square 5984, Lot 916,  
12 Square 5730, and Lots 2003 and 2004, Square 5139.”.

13           (b) Section 47-1084 is amended as follows:

14                     (1) The title is amended to read as follows:

15                     “Sec. 47-1084. Affordable Housing Opportunities, Inc. Lot 800, Square 5984, Lot 916,  
16 Square 5730, and Lots 2003 and 2004, Square 5139.”.

17                     (2) Subsection (a) is amended by striking the phrase “, and Lot 916, Square  
18 5730,” and inserting the phrase “, Lot 916, Square 5730, and Lots 2003 and 2004, Square 5139,”  
19 in its place.

20                     (3) Subsection (c) is amended to read as follows:

21                     “(c) All real property, recordation and transfer taxes, interest, penalties, fees, and other  
22 related charges assessed against Affordable Housing Opportunities, Inc., or SOME, Inc. or an  
23 entity controlled, directly or indirectly, by Affordable Housing Opportunities, Inc. or SOME, Inc.  
24 with respect to real property located:

25                             “(1) At Lot 800, Square 5984, or Lot 916, Square 5730, or any of the properties  
26 described in § 47-1078(a)(2), for any conveyance or transfer prior to September 14, 2011, shall  
27 be forgiven, and any payments already made shall be refunded;

28                             “(2) At Lots 2003 and 2004, Square 5139, for any operation, conveyance or  
29 transfer prior to the effective date of this subtitle, shall be forgiven, and any payments already  
30 made shall be refunded.

31                     (4) A new subsection (d) is added to read as follows:

32           “(d) For purposes of this section, the term “Lots 2003 and 2004, Square 5139” means real  
33 property that is or will be designated as Lots 2003 and 2004, Square 5139.”.

34           Sec. 3. Fiscal impact statement.

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

38           Sec. 4. Effective date.

39           This act shall take effect upon its approval by the Mayor (or in the event of veto by the  
40 Mayor, action by the Council to override the veto), a 30-day period of congressional review as  
41 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December  
42 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of  
43 Columbia Register.