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CHAIR, COMMITTEE ON HOUSING AND EXECUTIVE ADMINISTRATION
THE JOHN A. WILSON BUILDING
1350 PENNSYLVANIA AVENUE, NW
WASHINGTON, DC 20004

December 21, 2021

Nyasha Smith, Secretary
Council of the District of Columbia
1350 Pennsylvania Avenue, N.W.
Washington, DC 20004

Dear Secretary Smith,

Today, I am filing B24-XXX, the “900 55th Street NE and 2327-2341 Skyland Terrace SE DC Habitat Real Property Tax Exemption Extension of 2021,” which includes Councilmember Christina Henderson and Councilmember Mary Cheh as co-introducers. Importantly, this legislation addresses the concerning for-sale affordable housing landscape in the District by building 25 affordable for-sale homes by calendar year 2024. According to a study conducted by DC Policy Center, “the city is richer...less inclusive, and more segregated,” and “these changes are partly attributable to the composition of the city’s housing stock, and especially the scarcity of family-sized units affordable to low and middle-income families.”¹

Due to the lack of affordable housing options for low- and middle-income residents and families in the District, many of these Washingtonians are forced out of their homes and the city. Of 303,910 suitable housing units in the District’s housing stock in 2018, only 95,170 could comfortably accommodate four or more persons, and out of those units, only 25,100 (8.2% of all housing stock) were potentially affordable for a family earning 80% of Area Median Income or less² and only a handful were potentially affordable to families earning up to 30% of the AMI, or \$35,160.³ More

¹ Taylor, Yesim Sayin. “Taking Stock of the District's Housing Stock: Capacity, Affordability, and Pressures on Family Housing.” *D.C. Policy Center*, 27 Mar. 2018, <https://www.dcpolicycenter.org/publications/taking-stock/>.

² Ibid.

³ Giambone, Andrew. “How Much Affordable Housing Does D.C. Have? the City Can't Say for Sure.” *Curbed DC*, Curbed DC, 17 Aug. 2018, <https://dc.curbed.com/2018/8/17/17724276/dc-affordable-housing-data-affordability-comprehensive-database>.

than half of DC renters live in unaffordable housing, with 26.4% severely cost-burdened in 2018,⁴ spending more than 50% of their income on housing, “leaving...little for necessities like food, transportation, and medical care, and nothing left to save for their future.”⁵ Additionally, of the lowest-income renters (those earning less than \$20,000 a year), almost 60% are severely cost-burdened.⁶

According to the Census Bureau’s data of Homeownership Rates (percentage of homes occupied by their owners) by State, the District of Columbia has the lowest percentage of homeownership in the Country with 40.4% of the population owning their homes.⁷ Homeownership builds wealth, provides long-term stability, and...improves health.”⁸ Housing has been recognized as a major social determinant of health and is arguably one of the most significant identifiers of health between different social groups’ disparities in the United States.⁹ The quality and safety of a home is perhaps the most direct link to health outcomes, however, housing affordability and stability are also major drivers.

Habitat for Humanity of Washington DC was founded in 1988 with the mission of reducing poverty housing and homelessness in the nation’s capital by building decent, affordable, energy-efficient homes for those in need.¹⁰ DC Habitat builds for-sale homes for families in need, as homeownership notably helps to build equity and provides economic stability. In addition to building and selling affordable homes, DC Habitat also provides low-cost home repairs, offers financial and homeowner education, purchases land to ensure a steady pipeline of affordable housing, convenes key stakeholders to advocate for effective housing policies, and acts as an entry point for volunteers to learn about local housing problems and solutions.¹¹ In the 33 years since DC Habitat began creating and preserving affordable housing in the District, they have built nearly 200 affordable homes, provided over 200 repairs, and provided hundreds of hours of financial education to low-income DC families.¹² Additionally, a 2018 study of 150 DC Habitat homeowners found that the average DC Habitat homeowner save \$2,000 per month on housing; 150 DC Habitat homes generated \$39,531,209 in equity for homeowner families; 52% of DC Habitat homeowners return to school for higher education; and 74% of DC Habitat homeowners reported improved health since moving into their home.¹³

⁴ Airgood-Obrycki, Whitney. “America’s Rental Affordability Crisis Is Climbing the Income Ladder.” *America’s Rental Affordability Crisis Is Climbing the Income Ladder | Joint Center for Housing Studies*, 31 Jan. 2020, <https://www.jchs.harvard.edu/blog/americas-rental-affordability-crisis-is-climbing-the-income-ladder>.

⁵ “About Us.” *Habitat for Humanity of Washington DC*, <https://dchabitat.org/about-us/>.

⁶ Bailey, Michael, et al. “What Will It Cost to Save Washington, D.C.’s Renters from Covid-19 Eviction?” *Brookings*, Brookings, 20 Oct. 2020, <https://www.brookings.edu/research/what-will-it-cost-to-save-washington-d-c-s-renters-from-covid-19-eviction/>.

⁷ “Housing Vacancies and Homeownership (CPS/HVS). Table 3. Homeownership Rates by State: 2005-present.

⁸ Carrico, Austin. “Why Homeownership Is a Public Health Issue.” *Prosperity Now*, 6 June 2019, <https://prosperitynow.org/blog/why-homeownership-public-health-issue>.

⁹ Ibid.

¹⁰ Ibid.

¹¹ 2021 DC Habitat Info Packet.

¹² Ibid.

¹³ Ibid.

In 1995, DC Habitat built 34 townhomes in Skyland Terrance SE and are returning to build an additional eight townhomes that will be sold affordable to low-income families of up to six people. With regards to the Deanwood property located at 914 55th Street NE, DC Habitat began building in 2004, completing a total of 61 homes in the neighborhood to date. This upcoming project will allow DC Habitat to add an additional 17 affordable townhomes for DC families.¹⁴

DC Habitat was granted a three-year real property tax exemption from 2018 to 2021 for the two aforementioned properties, however, unforeseen delays and complications due to the COVID-19 pandemic rendered DC Habitat unable to continue the development of the 25 affordable for-sale homes by the 2021 expiration of the initial real property tax exemption. This legislation is therefore timely and necessary as it would extend the real property tax exemptions that expired in January and September of 2021 for the two respective properties, allowing for their completion by calendar year 2024.

¹⁴ Ibid.

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3
4 Councilmember Mary Cheh



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7 Councilmember Anita Bonds

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9 Councilmember Christina Henderson

10 A BILL

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12 _____
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14 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
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18
19 To amend Chapter 46 of Title 47 of the District of Columbia Official Code to provide an
20 extension of the real property tax exemption, in addition to exemption of interest,
21 penalties, and fees for two properties owned by Habitat for Humanity of Washington DC
22 (DC Habitat) one located at 900 55th Street, NE, Washington, DC, 20019 in Square 5204,
23 Lot 0022 and the other located at 2327-2341 Skyland Terrace, SE, Washington, DC
24 20020 in Square 5740, Lots 241, 350, 351, 352, 353, 354, 355, and 356.
25

26 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
27 act may be cited as the “900 55th Street NE and 2327-2341 Skyland Terrace SE DC Habitat Real
28 Property Tax Exemption Extension of 2021”.

29
30 Sec. 2 Chapter 46 of Title 47 of the District of Columbia Official Code is amended as
31 follows:

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

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36 “47-4675. DC Habitat 900 55th Street NE; 2327-2341 Skyland Terrace SE.”
37

38 (b) A new section 47-4675 is added to read as follows:

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40 “§ 47-4675. DC Habitat 900 55th Street NE and 2327-2341 Skyland Terrace SE.”
41

42 “(a) The portion of the real property designated for tax purposes located at 900 55th
43 Street, N.E. and 2327-2341 Skyland Terrace SE, that is owned by Habitat for Humanity of

44 Washington DC (DC Habitat) shall be exempt from the tax imposed by Chapter 8 of this title for
45 the period beginning January 1, 2021, and ending December 31, 2024; provided that:

46 “(1) The Properties are owned by DC Habitat; and

47 “(2) The Properties are used to produce 25 affordable for-sale homes.

48 “(b) All real property taxes, interest, penalties, fees, and other related payments made by
49 Habitat for Humanity of Washington DC pertaining to the Properties, for the period beginning on
50 January 1, 2021 and continuing through the end of the month during which the 900 55th Street
51 NE and 2327-2341 Skyland Terrace SE DC Habitat Real Property Tax Exemption Extension of
52 2021 becomes effective, shall be forgiven and any payment made for this period refunded to DC
53 Habitat.

54 “(c)(1) In each year of the exemption period, the Mayor shall certify to the Office of Tax
55 Revenue the Properties’ eligibility for the exemption provided pursuant to subsection (a). The
56 Mayor’s certification shall include:

57 “(A) The Properties’ owner and the use of the Properties;

58 “(B) The amount of the tax exemption given to the owner;

59 “(C) A description of the eligible Properties by street address, square and lots, the
60 eligible premises, including the floor, or floors, location, and square footage of the area eligible
61 for the exemption, and the date that eligibility begins or ends; and

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

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

66 Sec. 3. Applicability.

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

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

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

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

76 Sec. 4. Fiscal impact statement.

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

80 Sec. 5. Effective date.

81 This act shall take effect following approval by the Mayor (or in the event of veto by the
82 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
83 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
84 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
85 Columbia Register.

