

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 46 of Title 47 of the District of Columbia Official Code to provide an extension of the real property tax exemption for the property located at 900 55th Street, N.E. in Square 5204, Lot 0022, and 2327 through 2341 Skyland Terrace, S.E., in Square 5740, Lots 241, 350, 351, 352, 353, 354, 355, and 356, and owned by Habitat for Humanity of Washington, D.C.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “900 55th Street N.E. and 2327-2341 Skyland Terrace S.E. DC Habitat Real Property Tax Exemption Extension Amendment Act of 2022”.

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

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

“§ 47-4675. DC Habitat 900 55th Street N.E. and 2327 through 2341 Skyland Terrace S.E.”.

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

“§ 47-4675. DC Habitat 900 55th Street N.E. and 2327 through 2341 Skyland Terrace S.E.”.

“(a) The real property located at 900 55th Street, N.E., designated for tax purposes as Square 5204, Lot 0022, and 2327 through 2341 Skyland Terrace S.E., designated for tax purposes as Square 5740, Lots 241, 350, 351, 352, 353, 354, 355, and 356 (collectively “Property”) shall be exempt from the tax imposed by Chapter 8 of this title for the period beginning January 1, 2018, and ending June 31, 2025 (“exemption period”) so long as the Property is owned by Habitat for Humanity of Washington D.C. (“DC Habitat”) and used to produce 25 homes for sale that are affordable to households earning no more than 60% of the area median income (adjusted for household size), as determined by the U.S. Department of Housing and Urban Development.

“(b)(1) In each year of the exemption period, the Mayor shall certify to the Office of Tax Revenue the Property’s eligibility for the exemption provided pursuant to subsection (a) of this section. The Mayor’s certification shall include:

“(A) The Property’s owner and the use of the Property;

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

“(C) A description of the eligible Property by street address, square, and lot; and

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

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

Sec. 3. The Council of the District of Columbia orders that all real property taxes, interest, penalties, fees, and other related charges assessed against 900 55th Street, N.E. and 2327 through 2341 Skyland Terrace S.E., made by Habitat for Humanity of Washington D.C. for the period beginning on January 1, 2018, through the end of the month following the effective date of this act be forgiven and any payments made for this period be refunded to Habitat for Humanity of Washington D.C.

Sec. 4. Applicability.

This act shall apply as of October 1, 2022.

Sec. 5. Fiscal impact statement.

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

Sec. 6. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of congressional review as

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provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

Chairman
Council of the District of Columbia

Mayor
District of Columbia