



Brianne K. Nadeau

Councilmember, Ward 1

Statement of Introduction

1000 U Street NW Property Tax Clarification and Limited Grantmaking Amendment Act of 2024 March 12, 2024

Today I am introducing the “1000 U Street NW Property Tax Clarification and Limited Grantmaking Amendment Act of 2024”. 1000 U Street NW is the headquarters of the Prince Hall Free and Accepted Mason and Order of the Eastern Star Charitable Educational Foundation. For many years, the Prince Hall Masons of the District of Columbia have served as an important anchor for the Black community on U Street and in the District more broadly.

This legislation aims to clarify section 47-1045 of the D.C. Code – which has granted a property tax abatement to the lots at 1000 U Street NW since 1998. These clarifications are meant to ensure that the abatement continues to be in effect.

In addition to property tax abatement clarification language, this bill includes limited grantmaking authority for the Deputy Mayor for Planning and Economic Development, to support activation of the corner commercial space at 1000 U Street NW. The property’s location on the U Street Metro and African-American Civil War Memorial plaza makes it a critical site to promote vitality for the U Street corridor. This is in keeping with the recommendations of the [DUKE Small Area Plan and Development Framework for a Cultural Destination District](#):

“The Prince Hall Grand Lodge ground floor should be targeted for a destination restaurant use which offers outdoor dining to enliven the Memorial Plaza. Other apparel and shopping good uses should be sought for the remainder of the ground floor. Consider a small welcoming center. A banquet hall in the building might also provide an added neighborhood destination.”

Ensuring that the 1000 U Street NW abatement continues without interruption, along with support for positive community use for the property’s commercial space, will ensure that this vital institution continues to serve and contribute to the Historic U Street neighborhood.

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A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

1 To amend Chapter 10 of Title 47 of the District of Columbia Code to clarify that the real
2 property tax abatement granted by § 47-1045 remains in effect, to update the organization name
3 to the Prince Hall Free and Accepted Mason and Order of the Eastern Star Charitable
4 Educational Foundation, to correct the tax lots subject to the abatement, and to refund any
5 payments made for tax year 2023 and 2024; and to amend Section 2032 of the Deputy Mayor for
6 Planning and Economic Development Limited Grant-Making Authority Act of 2012 to support
7 the implementation of recommendations of the Shaw/U Street Cultural Destination District Plan.
8

9 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
10 act may be cited as the “1000 U Street NW Property Tax Clarification and Limited Grantmaking
11 Amendment Act of 2024”.

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

13 (a) The table of contents to the chapter is amended by striking the section designation "§
14 47-1045. Prince Hall Freemason and Eastern Star Charitable Foundation, lot 0826 in square
15 0333." and inserting “§ 47-1045. Prince Hall Free and Accepted Mason and Order of the Eastern
16 Star Charitable Educational Foundation.” in its place.

17 (b) Section 47-1045 is amended as follows:

18 (1) The heading is amended to read as follows:
19 “§ 47-1045. Prince Hall Free and Accepted Mason and Order of the Eastern Star
20 Charitable Educational Foundation.”

21 (2) The existing text is labeled as subsection (a).

22 (3) Strike the phrase “described as lot 0826 in square 0333 situated at 1000 “U”
23 Street, N.W.” and insert the phrase “currently described for assessment and taxation purposes as
24 Square 333 Lots 37 and 828” in its place.

25 (4) Strike the phrase “in the name of the Prince Hall Freemason and Eastern Star
26 Charitable Foundation” and insert the phrase “in the name of the Prince Hall Free and Accepted
27 Mason and Order of the Eastern Star Charitable Educational Foundation, or any successor in
28 interest,” in its place.

29 (5) Strike the phrase “purposes and activities of the Prince Hall Freemason and
30 Eastern Star Charitable Foundation” and insert “purposes and activities of the Prince Hall Free
31 and Accepted Mason and Order of the Eastern Star Charitable Educational Foundation”.

32 (6) A new subsection (b) is added to read as follows:

33 “(b) Any real property tax payments, including payments of penalties and interest, made
34 for tax years 2023, and 2024 in association with the real property described in subsection (a) of
35 this section shall be refunded to the payor.”.

36 Sec. 3. African American Civil War Memorial sub-district and cultural arts center limited
37 grantmaking authority.

38 Section 2032 of the Deputy Mayor for Planning and Economic Development Limited
39 Grant-Making Authority Act of 2012, effective September 20, 2012 (D.C. Law 19-168; D.C.
40 Code § 1-328.04), is amended by adding a new subsection (ii) to read as follows:

41 “(ii) Notwithstanding the Grant Administration Act of 2013, effective December 24,
42 2013 (D.C. Law 20-61; D.C. Official Code § 1-328.11 *et seq.*), the Deputy Mayor may make a
43 grant to the Prince Hall Free and Accepted Mason and Order of the Eastern Star Charitable

44 Educational Foundation (“Foundation”), or a commercial tenant of space leased by the
45 Foundation at 1000 U Street, N.W., in order to support the implementation of recommendations
46 for that space and the adjacent plaza made in the Shaw/U Street Cultural Destination District
47 Plan, as approved by the Shaw/U Street Cultural Destination District Plan Approval Resolution
48 of 2005, effective June 21, 2005 (Res. 16-209; 52 DCR 4185).”

49 Sec. 4. Fiscal impact statement.

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

53 Sec. 5. Effective date.

54 This act shall take effect after approval by the Mayor (or in the event of veto by the
55 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
56 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
57 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
58 Columbia Register.