

**ENROLLED ORIGINAL**

A RESOLUTION

23-464

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

July 7, 2020

To declare the existence of an emergency with respect to the need to provide the taxable properties located in the Adams Morgan Business Improvement District an abatement of the Business Improvement District taxes assessed for the period October 1, 2020, through March 31, 2021.

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Adams Morgan BID Tax Emergency Declaration Resolution of 2020”.

Sec. 2. (a) Section 206 of the Business Improvement District Act of 1996, effective March 8, 2006 (D.C. Law 16-56; D.C. Official Code § 2-1215.56), created the Adams Morgan Business Improvement District (“BID”) and established the assessment rate for taxable properties located in the BID.

(b) In 2019, the Council enacted emergency and temporary legislation to enable the Board of the BID to amend its tax rate and bylaws – as other BIDs are able to do – subject to mayoral review and approval. In 2020, the Council enacted emergency and temporary legislation to keep this change in effect.

(c) The Board of the Adams Morgan BID approved by unanimous vote 2 resolutions, requesting the Council and Mayor, respectively, a waiver or abatement of the first half of fiscal year 2021 BID taxes for all of its members.

(d) The Adams Morgan BID Board is seeking relief from the first 6 months of fiscal year 2021 taxes for its members due to extraordinary circumstances caused by the COVID-19 pandemic and its effect on the small business community.

(e) While the legislation referenced in subsection (b) of this section remains in force, section 9 of the Business Improvement District Act of 1996, effective May 29, 1996 (D.C. Law 11-134; D.C. Official Code § 2-1215.08), which outlines the process by which a BID may amend its tax rate with Mayoral approval, does not account for, nor permit, a one-time abatement of that tax being collected by the Office of Tax and Revenue.

(f) Emergency legislation is necessary to provide members of the Adams Morgan BID a one-time abatement of the first half of fiscal year 2021 taxes.

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Sec. 3. The Council of the District of Columbia determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that the Adams Morgan BID Tax Emergency Amendment Act of 2020 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.