

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on an emergency basis, Chapter 46 of Title 47 of the District of Columbia Official Code to abate real property taxes on the real property known as Spring Flats Mixed-Income Family Apartments; Lots 149 and 150 in Square 2902.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,

That this act may be cited as the “Spring Flats Mixed-Income Family Apartments Tax Abatement Emergency Amendment Act of 2019”.

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 47-[____] to read as follows:

“47-[____]. Spring Flats Mixed-Income Family Apartments; Lots 149 and 150 in Square 2902.”.

(b) A new section 47-[____] is added to read as follows:

“47-[____]. Spring Flats Mixed-Income Family Apartments; Lots 149 and 150 in Square 2902.

“(a) For the purposes of this section, the term:

“(1) “Property” means the real property described as Lots 149 and 150 in Square 2902.

32 “(2) “Improvements” means the affordable housing and market-rate housing and
33 ancillary uses to be constructed on the Property as contemplated by the 1125 Spring Road, N.W.,
34 Disposition Approval Resolution of 2018, effective May 1, 2018 (Res. 22-482; 66 DCR 8621)

35 “(b) So long as any portion of the Property is exempt from real property taxation pursuant
36 to § 47-1005.02:

37 “(1) any tax imposed by Chapter 8 of this title on the remaining portion of the
38 Property shall be abated.

39 “(2) Any conveyance of the Property or any interest in the Property shall be
40 exempt from the tax imposed by Chapter 11 of Title 42.

41 “(3) Any conveyance of the Property or any interest in the Property shall be
42 exempt from the tax imposed by Chapter 9 of Title 47.

43 “(c) The real property tax abatement authorized by this section shall expire (i) in the
44 event that the Improvements have not been issued a final certificate of occupancy by December
45 31, 2023, or (ii) if the Improvements to be constructed on the Property have been issued a final
46 certificate of occupancy by December 31, 2023, then at the end of the 10th full property tax year
47 following the date the Improvements are issued a final certificate of occupancy.

48 “(d) If a certification as to any portion of the Property and as to the owner has been made
49 pursuant to subsection (b)(1) of § 47-1005.02, such certification shall be sufficient to establish
50 the eligibility of the entire Property for the abatement provided pursuant to this section.

51 “(e) The grant of a tax abatement as provided in this section shall be in addition to, and
52 not in lieu of, any other tax relief or assistance from any other source applicable to either the
53 Property or its owner.”.

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55 Sec. 3. Fiscal impact statement.

56 The Council adopts the fiscal impact of the Budget Director as the fiscal impact statement
57 required by section 4a of the General Legislative Procedures Act of 1975, approved October 16,
58 2006 (120 Stat. 2038; D.C. Official Code§ 1-301.47a).

59 Sec. 4. Effective date.

60 This act shall take effect following approval by the Mayor (or in the event of veto by the
61 Mayor, action by the Council to override the veto), and shall remain in effect for no longer than
62 90 days, as provided for emergency acts of the Council of the District of Columbia in Section
63 4(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;
64 D.C. Official Code §1-204.12(a)).