

A PROPOSED RESOLUTION

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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. The temporary legislation, the Adams Morgan Business Improvement District Temporary Amendment Act of 2019, enacted on July 1, 2019 (D.C. Act 23-71; 66 DCR 8063). Emergency and temporary legislation was enacted by the Council in 2020 to keep this change in effect.

1 (c) The Board of the Adams Morgan BID approved by unanimous vote two  
2 resolutions, at meetings on XX/XX and XX/XX, requesting of the Council and Mayor,  
3 respectively, a waiver or abatement of the first half of FY21 BID taxes for all members.

4 (d) The Adams Morgan BID Board is seeking this relief of the first six months of  
5 FY21 taxes for its members due to extraordinary circumstances caused by the COVID-19  
6 pandemic and its effect on the small business community.

7 (e) While the amendments enumerated in subsection (b) continue to remain in  
8 force, D.C. Official Code § 2-1215.08, which outlines the process by which a BID may  
9 amend its tax rate with Mayoral approval, does not account for nor permit a one-time  
10 waiver of that tax being collected by the Office of Tax and Revenue and disbursed back  
11 to the BID organization.

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

16 Sec. 4. This resolution shall take effect immediately.