

A PROPOSED RESOLUTION

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To declare the existence of an emergency with respect to the need to amend Chapter 10 of Title 47 of the District of Columbia Official Code to provide a property tax exemption for the property situated on Lot 0005, Square 3766 at 219 Riggs Road, NE.

RESOLVED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Food & Friends Property Tax Exemption Emergency Declaration Resolution of 2026”.

Sec. 2. (a) On November 4, 2025, the Council approved the “Food & Friends Property Tax Exemption Emergency Amendment Act of 2025” (D.C. Act 26-211; 72 DCR 13678)(“emergency act”) to ensure that Food & Friends retains an administrative exemption from real property tax on 97% the land located at 219 Riggs Road, N.E. The emergency act expired on February 22, 2026.

(b) On December 2, 2025, the Council approved the “Food & Friends Property Tax Exemption Temporary Amendment Act of 2025” (D.C. Law 26-91; 73 DCR 00007)(“temporary act”), which is identical to the emergency act. The temporary act expires on September 25, 2026.

(c) The expiration of the temporary measure, without a new round of emergency legislation, would have an adverse impact on the operation of Food & Friends. As such, a second round of emergency legislation is necessary. The Committee of the Whole intends to mark up a permanent version of the bill on September 22nd or October 6th.

33 Sec. 3. The Council of the District of Columbia determines that the circumstances
34 enumerated in section 2 constitute emergency circumstances making it necessary that the Food &
35 Friends Property Tax Exemption Emergency Amendment Act of 2026 be adopted after a single
36 reading.

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