

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on an emergency basis, 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.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Food & Friends Property Tax Exemption Emergency Amendment Act of 2026”.

Sec. 2. Chapter 10 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 to read as follows:

“47-1099.15. Food & Friends, Inc.; Lot 0005, Square 3766.”.

(b) A new section 47-1099.15 is added to read as follows:

“§ 47-1099.15. Food & Friends, Inc.; Lot 0005, Square 3766.

“(a) The real property, and any improvements on the property, located at 219 Riggs Road, NE, known for tax and assessment purposes as Lot 0005, Square 3766 (“Property”), shall be exempt from the tax imposed by Chapter 8 of this title; provided, that the Property is owned by Food & Friends, Inc.; and provided further, that Food & Friends, Inc., or any lessee of the

Property, continues to use the Property to provide charitable food distribution or related services.

“(b) This exemption, based on the square footage of the site, shall apply to 97% of the land, leaving 3% of the land in a taxable status.

“(c) The tax exemption provided pursuant to this section shall be in addition to and not in lieu of any other tax relief or assistance from any other source applicable to Food & Friends, Inc.”.

Sec. 3. Applicability.

This act shall apply as of October 1, 2025.

Sec. 4. Fiscal impact statement.

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

Sec. 5. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), and shall remain in effect for no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-204.12(a)).