

AN ACT

*Codification
District of
Columbia
Official Code*

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend section 47-1054 of the District of Columbia Official Code to provide equitable real property tax relief to certain property owned by Capitol Hill Community Garden Land Trust, a tax-exempt organization.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Kings Court Community Garden Equitable Real Property Tax Relief Act of 2004”.

Sec. 2. Section 47-1054 of the District of Columbia Official Code is amended to read as follows:

Amend
§ 47-1054

“(a) The Council of the District of Columbia orders that all real property taxes, interest, penalties, fees, and other related charges assessed against real property located at square 1060, lot 30, for the period of tax years 1997 to 2003, be forgiven, and that any payment already made for this period, as of effective date of the Kings Court Community Garden Equitable Real Property Tax Relief Act of 2004, passed on 2nd reading on December 7, 2004 (Enrolled version of Bill 15-102), be refunded; provided, that this property is owned and used by the Capitol Hill Community Garden Land Trust as a community garden, which is available for use by the public, and not used for commercial purposes.

“(b) The one-time transfer of the property specified in subsection (a) of this section to the Capitol Hill Community Garden Land Trust shall not be subject to the recordation and transfer taxes and fees under Chapters 9 or 14.

“(c) Upon the transfer of the property described in subsection (a) of this section to the Capitol Hill Community Garden Land Trust, the property shall be exempt from all taxation so long as the same is used in carrying out the public purposes and activities of the Capitol Hill Community Garden Land Trust, and not used for commercial purposes and subject to the provisions of §§ 47-1005, 47-1007 and 47-1009.”.

Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement contained in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 4. 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), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

Chairman
Council of the District of Columbia

Mayor
District of Columbia