

AN ACT

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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*Codification  
District of  
Columbia  
Official Code*

**2001 Edition**

**2006 Summer  
Supp.**

**West Group  
Publisher**

To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation real property owned by the New Columbia Community Land Trust, located at 20th and Channing Streets, N.E., that is used as a public park and to provide equitable real property tax relief.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “New Columbia Community Land Trust 20th and Channing Streets, N.E. Tax Exemption Act of 2006”.

Sec. 2. Chapter 10 of Title 47 of the District of Columbia Official Code is amended as follows:

**New Section  
§ 47-1072**

(a) The table of contents is amended by adding the section designation "47-1072. New Columbia Community Land Trust; lots 803, 804, 805, 806, 807, 808 in square 4110."

(b) A new section 47-1072 is added to read as follows:

"§ 47-1072. New Columbia Community Land Trust; lots 803, 804, 805, 806, 807, and 808 in square 4110.

“(a) The real property located at lots 803, 804, 805, 806, 807, and 808 in square 4110 shall be exempt from taxation so long as the property is owned by the New Columbia Community Land Trust and the property is used as a public park.

“(b)(1) The Council orders that all unpaid real property taxes, interest, penalties, fees, and other related charges assessed against real property located at lots 803, 804, 805, 806, 807, and 808 in square 4110, shall be forgiven; provided, that if the property is used or sold for any purpose other than as a public park or for the provision of affordable housing, the sum of all such unpaid real property tax and penalties and all real property taxes accruing thereafter, plus 5% interest, shall be paid to the District of Columbia from the proceeds from the sale; provided further, that this subsection shall constitute a lien against the real property to secure the repayment of such amounts.

“(2) For the purposes of this subsection, the term “affordable housing” means residential real property provided under the standards of any affordable housing program in the District of Columbia.

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“(c) The exemption under this section shall be subject to the provisions of §§ 47-1007 and 47-1009.”.

Sec. 3. The Office of the Chief Financial Officer shall include the fiscal effect of this act in its February 15, 2006 revenue estimates , subject to the priorities in section 1042 of the Fiscal Year 2006 Budget Support Act of 2005, effective October 20, 2005 (D.C. Law 16-33; 52 DCR 7503).

Sec. 4. Applicability.

Note,  
§ 47-1072

This act shall take effect subject to:

- (1) The inclusion of its fiscal effect in an approved budget and financial plan; and
- (2) The payment by the New Columbia Community Land Trust of all legal and administrative costs of the purchaser at tax sale of the property located at lots 803, 804, 805, 806, 807, and 808 in square 4110 from the tax sale of the property.

Sec. 5. Fiscal impact statement.

The Council adopts the fiscal impact 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. 6. Effective date.

This act shall take effect upon its approval by the Mayor (or in the event of a 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.

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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia