

AN ACT

*Codification
District of
Columbia
Official Code*

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation certain property of the Heurich House Foundation 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 "Heurich House Foundation Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2007".

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 47-1076 to read as follows:

"47-1076. Heurich House Foundation; Lot 79, Square 115."

(b) A new section 47-1076 is added to read as follows:

"§ 47-1076. Heurich House Foundation; Lot 79, Square 115.

“(a) Subject to the provisions of subsection (b) of this section, the real property (and the historic furniture, furnishings, and other personal property located thereon), described as Lot 79, Square 115, and owned by the Heurich House Foundation, a District nonprofit corporation, shall be exempt from taxation by the District of Columbia so long as:

"(1) The real property is owned by the Heurich House Foundation and is used for carrying on its purposes and activities as a historic house museum and promoting the house as an interpretive and educational vehicle for a variety of aspects of life in Washington, D.C. during the late 19th and 20th centuries, subject to paragraph (2)(B) of this subsection, and is not used for any commercial purposes except as provided in subsection (b) of this section; and

"(2) The improvements on the real property are:

"(A) Maintained by the Heurich House Foundation as a historical building to be preserved for its architectural and historic significance; and

"(B) Accessible to the general public for payment of a reasonable fee at such reasonable hours and under such conditions as may, from time to time, be prescribed by the Heurich House Foundation.

New
§ 47-1076

"(b) Section 47-1005 shall apply with respect to the property made exempt from taxation by this section; provided, that a portion of the property may be rented out to another person or entity as long as the rent or other income generated shall be used for the maintenance and preservation of the historic property.

"(c) The Heurich House Foundation shall make the reports required by § 47-1007 and shall have appeal rights provided by § 47-1009."

Sec. 3. Equitable real property tax relief.

(a) Real property taxes, interest, penalties, fees, and other related charges assessed against the real property described as Lot 79, Square 115, for the period of October 1, 2006 through the effective date of this act, shall be forgiven, and any payments made for such period shall be refunded.

(b) The recordation tax paid by the Heurich House Foundation in 2003 shall be forgiven and refunded.

(c) The personal property located on the real property described as Lot 79, Square 115, shall be exempt from taxation as of July 31, 2007.

Sec. 4. Inclusion in the budget and financial plan.

This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan.

**Note,
§ 47-1076**

Sec. 5. Fiscal impact statement.

The Council adopts the fiscal impact statement 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 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

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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