

AN ACT

*Codification  
District of  
Columbia  
Official Code*

2001 Edition

2011 Winter  
Supp.

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 46 of Title 47 of the District of Columbia Official Code to exempt from taxation certain property of the Thirteenth Church of Christ, a tax-exempt organization, described as Lots 0169 through 0187, Square 5969, located at 3418 4<sup>th</sup> Street, S.E., Ward 8; 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 “Thirteenth Church of Christ Real Property Tax Relief and Exemption Act of 2010”.

Sec. 2. Chapter 46 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:

“47-4644. Thirteenth Church of Christ real property tax relief.”

(b) A new section 47-4644 is added to read as follows:

“§ 47-4644. Thirteenth Church of Christ real property tax relief.

“(a) The real property, described as Lots 0169 through 0187, Square 5969, shall be exempt from the tax imposed by Chapter 8 of this title as long as the real property is owned by the Thirteenth Church of Christ and the Thirteenth Church of Christ retains its tax- exempt status under section 501(c)(3) of the Internal Revenue Code 1986, approved August 16, 1954 (68A Stat. 163; 26 U.S.C. § 501(c)(3)).

“(b) The tax relief pursuant to this section shall be in addition to, and not in lieu of, any other tax relief or development assistance from any other source applicable to the Thirteenth Church of Christ.”

Sec. 3. Equitable real property tax relief.

The Council orders that all unpaid real property taxes, interest, penalties, fees, and other related charges assessed against real property described as Lots 0169 through 0187, Square 5969 since June 1, 2007, through the 1<sup>st</sup> day of the month following the effective date of this act, be forgiven, and that any payment already made for this period be refunded.

New  
§ 47-4644

Sec. 4. Applicability.

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

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 December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)), 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