

ENROLLED ORIGINAL

AN ACT

D.C. ACT 15-287

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

DECEMBER 22, 2003

Codification  
District of  
Columbia  
Official Code

2001 Edition

2004 Winter  
Supp.

West Group  
Publisher

To amend, on an emergency basis, Chapter 10 of Title 47 of the District of Columbia Code to exempt from taxation certain property of the Crispus Attucks Development Corporation, a tax-exempt organization, and to provide equitable real property tax relief to the organization.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Crispus Attucks Development Corporation Real Property Tax Exemption and Equitable Real Property Tax Relief Assistance Emergency Act of 2003".

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

(a) The table of contents to the chapter is amended by adding a new section designation "§ 47-1057. Crispus Attucks Development Corporation, lot 0046 in square 3117."

(b) A new section 47-1057 is added to read as follows:

"§ 47-1057. Crispus Attucks Development Corporation, lot 0046 in square 3117.

"The real property located at 77 U Street, N.W., Washington, D.C., lot 0046 in square 3117, shall be exempt from all taxation so long as the same is used in carrying out the public purposes and activities of the Crispus Attucks Development Corporation and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009."

Sec. 3. Real property taxes, interest, penalties, fees, and other related charges assessed against the real property located at 77 U Street, N.W., Washington, D.C., lot 0046 in square 3117, for the period of July 1, 1989 through January 31, 2003, shall be forgiven.

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

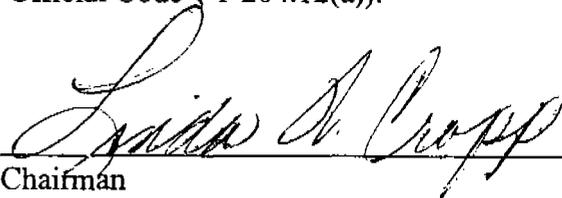
This act shall take effect subject to the inclusion of its fiscal effect in an approved budget and financial plan.

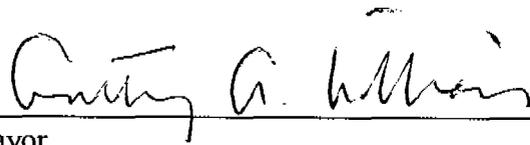
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Sec. 5. Fiscal impact statement.

The Council adopts the attached fiscal impact statement 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)). This act shall take effect subject to an appropriation to cover the fiscal impact identified in the attached fiscal impact statement.

Sec. 6. 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. 788; D.C. Official Code § 1-204.12(a)).

  
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Chairman  
Council of the District of Columbia

  
\_\_\_\_\_  
Mayor  
District of Columbia  
APPROVED  
December 22, 2003

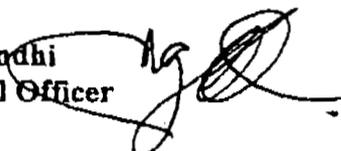
Government of the District of Columbia  
Office of the Chief Financial Officer



Natwar M. Gandhi  
Chief Financial Officer

MEMORANDUM

TO: The Honorable Linda W. Cropp  
Chairman, Council of the District of Columbia

FROM: Natwar M. Gandhi   
Chief Financial Officer

DATE: DEC 16 2002

SUBJECT: Fiscal Impact Statement: "Crispus Attucks Development Corporation Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2002"

REFERENCE: Draft Legislation as Introduced - Number Not Available

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**Conclusion**

Funds are not sufficient in the FY 2003 through FY 2006 budget and financial plan as agreed to by the mayor and the Council of the District of Columbia. Implementing the provisions of the proposed legislation will result in unbudgeted reductions in real property tax revenue. The proposed foregone property tax and exemption will cause additional local General Fund revenue reductions of \$295,000 in FY 2003 and approximately \$325,000 in FY 2003 through FY 2006.

**Background**

The subject property was originally granted exempt status on July 1, 1977. It was returned to the tax roll effective July 1, 1989. Office of Tax and Revenue (OTR) sold the lien for this property for tax years 1990 through 1995 at the tax sales in 1996. Liens on this property for tax years 1996, 1997 and 1998 were also sold to individuals at OTR's annual tax sale in subsequent years.

The proposed legislation provides the Crispus Attucks Development Corporation with relief from all real property tax liability for Lot 0046 in Square 3117 located at 77 'U' Street, N.W. Provisions of the proposed legislation will require the District to forego or refund all real property taxation from October 1, 1994 to present including all fees,

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The Honorable Linda W. Cropp  
 FIS: Draft Legislation, "Crispus Attucks Development Corporation  
 Real Property Tax Exemption and Equitable Real Property Tax Relief"  
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penalties, interest and other related charges<sup>1</sup>. The proposed legislation will exempt the subject property from future real property taxation conditioned on the owners maintaining the activities on the property as serving public purposes and not for commercial purposes.

#### Financial Plan Impact

Funds are not sufficient in the FY 2003 through FY 2006 budget and financial plan because the proposed legislation will result in unbudgeted reductions in real property tax revenue and tax refunds. The following table presents the estimated reduction to local General Fund revenue caused by the proposed tax relief and real property tax exemptions. An inflationary factor is applied beginning in tax year 2004.

Estimated Reduction in Local General Fund Revenue				
(S in 000s)				
FY 2003	FY 2004	FY 2005	FY 2006	4-Year Total
\$295	\$9	\$10	\$11	\$325

*The Chief Financial Officer's legislative fiscal analysis is prepared by the Special Projects and Fiscal Analysis Administration in the Office of Research and Analysis. Contact us at 441 4<sup>th</sup> Street, NW, Suite 400S, Washington D.C., 20001 or view our work on-line at <http://cfo.dc.gov>.*

<sup>1</sup> The District may be liable for attorney fees resulting from a terminated green property lien foreclosure stalled in July 2000. The full amount is yet to be disclosed.