

ENROLLED ORIGINAL

AN ACT

D.C. ACT 18-232

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

NOVEMBER 20, 2009

*Codification
District of
Columbia
Official Code*

2001 Edition

2010 Winter
Supp.

West Group
Publisher

To amend, on a temporary basis, Chapter 46 of Title 47 of the District of Columbia Official Code to provide for an abatement of real property taxation for the property owned by First Congregational United Church of Christ located on Lots 833 through 835 and 7000 through 7011, Square 375, in Ward 2; and to provide equitable real property tax relief for the real property located on Lots 823 and 831, Square 375.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "First Congregational United Church of Christ Property Tax Abatement Temporary Act of 2009".

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:

"47-4626. First Congregational United Church of Christ property tax abatement."

(b) A new section 47-4626 is added to read as follows:

"§ 47-4626. First Congregational United Church of Christ property tax abatement.

"(a) The real property described as Lots 833 through 835 and 7000 through 7011, Square 375, as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots in the future, known as the First Congregational United Church of Christ property and owned by the First Congregational United Church of Christ, a District of Columbia nonprofit corporation formed for the purpose of religious worship, shall be exempt from taxation under Chapter 8 of this title so long as the First Congregational United Church of Christ owns the real property, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009 as if the exemption were granted administratively.

"(b) The transfer by the First Congregational United Church of Christ of Lots 834, 835, 7003, 7006, 7007, 7008, 7009, 7010, and 7011, Square 375, as the land for such lots may be

ENROLLED ORIGINAL

subdivided into a record lot or lots or assessment and taxation lots in the future, shall be exempt from the tax imposed by Chapter 9 of this title.

“(c) The tax abatement 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 First Congregational United Church of Christ.”.

Sec. 3. Equitable real property tax relief.

The Council orders that all real property taxes, interest, penalties, fees, and other related charges assessed against the First Congregational United Church of Christ on real property located on Lots 823 and 831 (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots in the future), Square 375, for the period beginning February 1, 2008, be forgiven, and any payments made for this period, as of the effective date of this act, be refunded.

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 of the Chief Financial Officer 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)).

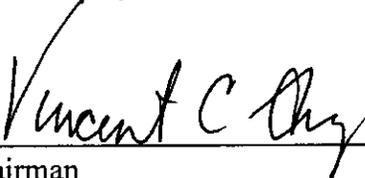
Sec. 6. Effective date.

(a) 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

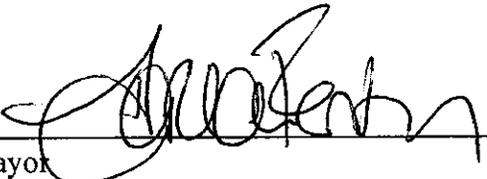
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December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect.



Chairman
Council of the District of Columbia



Mayor
District of Columbia
APPROVED
November 20, 2009

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D.C. ACT 18-233

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To amend, on a temporary basis, Chapter 38 of Title 47 of the District of Columbia Official Code to provide for real property tax rebates for supermarkets that would qualify for the existing real property tax exemption but for the inability of the landlord to pass the tax abatement onto the supermarket.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Neighborhood Supermarket Tax Relief Clarification Temporary Act of 2009".

Sec. 2. Chapter 38 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:

"47-3805. Supermarket real property tax rebate."

(b) A new section 47-3805 is added to read as follows:

"§ 47-3805. Supermarket real property tax rebate.

"(a) For the purposes of this section, the term "qualified supermarket" means a qualified supermarket, as defined in § 47-3801, for which all of the requirements for the real property tax exemption provided by § 47-1002(23), other than § 47-1002(23)(B)(iii), are satisfied.

"(b) Beginning October 1, 2007, if a qualified supermarket leases real property (or a portion thereof) that is subject to tax under Chapter 8 of Title 47, the qualified supermarket shall receive a rebate of the tax that represents the qualified supermarket's pro rata share of the tax levied for the tax year on the real property (or portion thereof) that the qualified supermarket leases if:

"(1) The qualified supermarket is liable under the lease for its pro rata share of the tax;

"(2) An application for the rebate of the tax is made on or before December 31 of the succeeding tax year; and

ENROLLED ORIGINAL

“(3) The lessor paid the tax.

“(c) The rebate shall be the amount of the pro rata share of the tax paid by the qualified supermarket as required by the lease.

“(d) The application shall include:

“(1) A copy of the lease; and

“(2) Documentation that the tax has been paid, as required by the Mayor.

“(e) If a proper application has been made, the Mayor shall rebate the tax to the qualified supermarket on or before March 1 of the succeeding tax year.

“(f) Any rebates authorized under this section shall be paid from the General Fund of the District of Columbia.”.

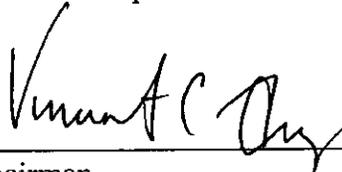
Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Chief Financial Officer 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.

(a) 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.

(b) This act shall expire after 225 days of its having taken effect.



Chairman
Council of the District of Columbia



Mayor
District of Columbia

APPROVED
November 20, 2009
Codification District of Columbia Official Code, 2001 Edition

ENROLLED ORIGINAL

AN ACT
D.C. ACT 18-234

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

NOVEMBER 20, 2009

Codification
District of
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Official Code

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To amend, on an emergency basis, the Fiscal Year 2010 Budget Support Second Emergency Act of 2009 and the Fiscal Year 2010 Budget Support Act of 2009 to clarify the taxation of transfers of economic interests in cooperative housing associations, to clarify that security interest instruments related to cooperative housing associations are exempt from the recordation tax, and to provide for the exemption from taxation of transfers of economic interests in limited-equity cooperative housing associations.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Cooperative Housing Association Economic Interest Recordation Tax Emergency Amendment Act of 2009".

Sec. 2. Section 7091 of the Fiscal Year 2010 Budget Support Second Emergency Act of 2009, effective October 15, 2009 (D.C. Act 18-207; 56 DCR 8228), is amended to read as follows:

"Sec. 7091. The District of Columbia Deed Recordation Tax Act of 1962, approved March 2, 1962 (76 Stat. 11; D.C. Official Code § 42-1101 *et seq.*), is amended as follows:

"(a) Section 302 (D.C. Official Code § 42-1102) is amended as follows:

Note,
§ 42-1102

"(1) Paragraph (16) is repealed as of October 1, 2009.

"(2) Paragraph (27) is amended by striking the word "and".

"(3) Paragraph (28)(B)(ii)(II) is amended by striking the period and inserting a semicolon in its place.

"(4) New paragraphs (29) and (30) are added to read as follows:

"(29) Beginning October 1, 2009, a security interest instrument pertaining to a cooperative housing association; and

"(30) Beginning October 1, 2009, a deed of economic interest pertaining to a limited-equity cooperative, as defined under D.C. Official Code § 47-802(11)."

"(b) Section 302b (D.C. Official Code § 42-1102.02) is amended by adding a new subsection (c) to read as follows:

Note,
§ 42-1102.02

"(c) Notwithstanding any other provision of this section, every transfer of an interest in a cooperative housing association in connection with the grant, transfer or assignment of a

ENROLLED ORIGINAL

proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest. This subsection shall apply as of October 1, 2009.”

“(c) Section 303 (D.C. Official Code § 42-1103) is amended as follows:

Note,
§ 42-1103

“(1) Subsection (a)(2) is amended by striking the period and inserting the phrase “; provided, that, beginning October 1, 2009, in the case of a transfer of an economic interest in a cooperative housing association that is in connection with a grant, transfer or assignment of a proprietary leasehold or other proprietary interest where the consideration allocable to the real property is less than \$400,000, the rate of tax shall be 2.2%.” in its place.

“(2) Subsection (c) is amended by striking the period and inserting the phrase “; provided further, that, beginning October 1, 2009, in the case of a deed that evidences a transfer of an economic interest in a cooperative housing association, the cooperative housing association shall be jointly and severally liable with the parties to the deed for the payment of taxes imposed by this section regardless of whether the cooperative housing association itself is a party to the deed.” in its place.

Sec. 3. Section 7091 of the Fiscal Year 2010 Budget Support Act of 2009, passed on 4th reading on September 22, 2009 (Enrolled version of Bill 18-203), is amended to read as follows:

“Sec. 7091. The District of Columbia Deed Recordation Tax Act of 1962, approved March 2, 1962 (76 Stat. 11; D.C. Official Code § 42-1101 *et seq.*), is amended as follows:

“(a) Section 302 (D.C. Official Code § 42-1102) is amended as follows:

Note,
§ 42-1102

“(1) Paragraph (16) is repealed as of October 1, 2009.

“(2) Paragraph (27) is amended by striking the word “and”.

“(3) Paragraph (28)(B)(ii)(II) is amended by striking the period and inserting a semicolon in its place.

“(4) New paragraphs (29) and (30) are added to read as follows:

“(29) Beginning October 1, 2009, a security interest instrument pertaining to a cooperative housing association; and

“(30) Beginning October 1, 2009, a deed of economic interest pertaining to a limited-equity cooperative, as defined under D.C. Official Code § 47-802(11).”

“(b) Section 302b (D.C. Official Code § 42-1102.02) is amended by adding a new subsection (c) to read as follows:

Note,
§ 42-1102.02

“(c) Notwithstanding any other provision of this section, every transfer of an interest in a cooperative housing association in connection with the grant, transfer or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest. This subsection shall apply as of October 1, 2009.”

“(c) Section 303 (D.C. Official Code § 42-1103) is amended as follows:

Note,
§ 42-1103

“(1) Subsection (a)(2) is amended by striking the period and inserting the phrase “; provided, that, beginning October 1, 2009, in the case of a transfer of an economic interest in a cooperative housing association that is in connection with a grant, transfer or assignment of a

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proprietary leasehold or other proprietary interest where the consideration allocable to the real property is less than \$400,000, the rate of tax shall be 2.2%.” in its place.

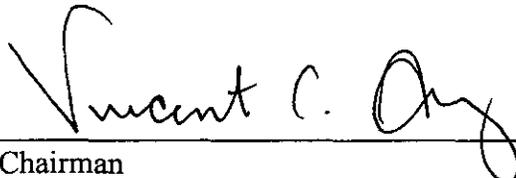
“(2) Subsection (c) is amended by striking the period and inserting the phrase “; provided further, that, beginning October 1, 2009, in the case of a deed that evidences a transfer of an economic interest in a cooperative housing association, the cooperative housing association shall be jointly and severally liable with the parties to the deed for the payment of taxes imposed by this section regardless of whether the cooperative housing association itself is a party to the deed.” in its place.

Sec. 4. Fiscal impact statement.

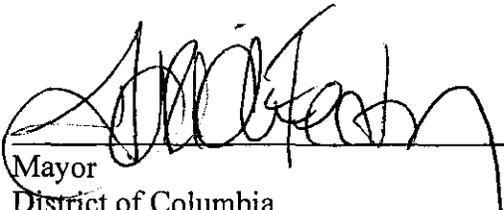
The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1.206.02(c)(3).

Sec. 5. 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), and shall remain in effect 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)).



Chairman
Council of the District of Columbia



Mayor
District of Columbia
APPROVED
November 20, 2009

ENROLLED ORIGINAL

AN ACT
D.C. ACT 18-235

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

NOVEMBER 25, 2009

*Codification
District of
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To restrict, on an emergency basis, payments of Department of Parks and Recreation appropriations to the District of Columbia Housing Authority; and to require notification to the Council of all transactions by the Department of Parks and Recreation in excess of \$75,000.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Department of Parks and Recreation Budget Transparency Emergency Act of 2009".

Sec. 2. (a) The Office of the Chief Financial Officer shall not transfer, issue, or disburse any funds derived from the Department of Parks and Recreation's budget to the District of Columbia Housing Authority ("DCHA"), or any subsidiary, agent, instrumentality, or board of DCHA pursuant to the authority of section 1 (k) of An Act To grant additional powers to the Commissioners of the District of Columbia, and for other purposes, approved December 20, 1944 (58 Stat. 819; D.C. Official Code § 1-301.01(k)).

(b)(1) In addition to any other reporting requirements, the Office of the Chief Financial Officer shall provide written notification to the Council at least 5 business days prior to any expenditure, contract, transfer, Memorandum of Understanding, Memorandum of Agreement, or any other transaction or agreement, excluding agency personnel salaries, in the amount of \$75,000 or greater by the Department of Parks and Recreation.

(2) The written notification shall include:

- (A) The dollar amount;
- (B) The purpose of the transaction or agreement;
- (C) The name of the vendor; and
- (D) The date of the transaction.

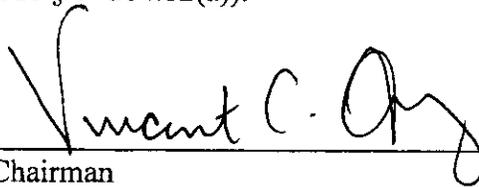
Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Chief Financial Officer 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)).

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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), 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)).



Chairman
Council of the District of Columbia

UNSIGNED

Mayor
District of Columbia
November 20, 2009