

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 provide a real property tax exemption and relief to property located in lot 817, square 1954, in the District of Columbia to be owned by the Rosedale Conservancy.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Rosedale Conservancy Real Property Tax Exemption and Relief Act of 2003".

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

(a) The table of contents to Chapter 10 is amended by adding a new section designation "§ 47-1054. Rosedale Conservancy, lot 817 in square 1954".

(b) A new section 47-1054 is added to read as follows:

"§ 47-1054. Rosedale Conservancy, lot 817 in square 1954.

“(a) The property located in the District of Columbia described as part of lot 817 in square 1954 situated at 3501 Newark Street, N.W., owned, occupied, and used by the Rosedale Conservancy, is hereby exempt from all taxation so long as:

“(1) The real property remains unimproved (except for repairs or maintenance), is maintained as open space and parkland in a manner consistent with the real property’s historical significance, and is reasonably accessible to the general public without charge or payment of a fee of any kind; and

“(2) After the transfer of the real property from The Conservation Fund, Inc.:

“(A) The real property is owned by the Rosedale Conservancy, an organization qualifying under section 501(c)(3) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 501(c)(3)), and is used solely to further the tax-exempt purposes of the Rosedale Conservancy; and

“(B) The Rosedale Conservancy does not lease or otherwise allow other persons to occupy the real property in whole or in part.

“(b) Sections 47-1005, 47-1007, and 47-1009 shall apply to the real property.

“(c) All real property taxes, interest, penalties, fees, recordation and transfer taxes, and

other related charges assessed against real property located on part of square 1954, lot 817, for the period beginning September 25, 2002, including all taxes related to the transfer of the real property from Youth for Understanding to The Conservation Fund, Inc., the interim ownership of the real property by The Conservation Fund, Inc., and the subsequent transfer of the real property from The Conservation Fund, Inc., to the Rosedale Conservancy, shall be forgiven, and any payments already made for this period shall be refunded; provided, that this property is transferred to the Rosedale Conservancy.”.

Sec. 3. The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Code § 1-206.02(c)(3)).

Sec. 4. 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. Code § 1-233(c)(1)), and publication in the District of Columbia Register.

Chairman
Council of the District of Columbia

Mayor
District of Columbia