

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

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To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt certain property owned by Bread For The City, a tax-exempt organization, and to provide equitable real property tax relief to such property .

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Bread For The City Community Garden Equitable Real Property Tax Relief Act of 2004”.

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 to read as follows:

“47-1062. Bread For The City Community Garden.”.

(b) A new section 47-1062 is added to read as follows:

“§ 47-1062. Bread for the City Community Garden.

“The real property located in square 445, lots 198, 199, and 200, which is owned and used by Bread For The City as a community garden, is hereby exempt from all taxation so long as the property continues to be so owned and used, not used for commercial purposes, and subject to the provisions of §47-1005, § 47-1007, and §47-1009, as if the exemption were granted administratively under this chapter.”.

New
§47-1062

Sec. 3. Equitable property tax relief.

The Council of the District of Columbia orders that all real property taxes, interest, penalties, fees, and other related charges assessed against real property located at square 445, lots 198, 199, and 200, since October 1, 2002 through the first day of the month following the effective date of this act, be forgiven; provided, that this property is owned and used by Bread for the City as a community garden, which is available for use by the public, and not used for commercial purposes, and subject to the provisions of §47-1005, § 47-1007, and §47-1009, as if the exemption were granted administratively under this chapter.

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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.

Sec. 5. Fiscal impact statement.

The Council adopts the fiscal impact statement contained 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)(1)), and publication in the District of Columbia Register.

Chairman
Council of the District of Columbia

Mayor
District of Columbia