

AN ACT

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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*Codification  
District of  
Columbia  
Official Code*

2001 Edition

2005 Winter  
Supp.

West Group  
Publisher

To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation certain property of the Capitol Hill Community Garden Land Trust, a tax-exempt organization, and to provide equitable real property 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 “Capitol Hill Community Garden Land Trust Real Property Tax Exemption and 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 the section designation “47-1061. Capitol Hill Community Garden Land Trust; lot 0109 in square 1100.”.

(b) A new section 47-1061 is added to read as follows:

“§ 47-1061. Capitol Hill Community Garden Land Trust; lot 0109 in square 1100.

“Upon the transfer of real property located at square 1100, lot 0109 to the Capitol Hill Community Garden Land Trust, the property shall be exempt from all taxation so long as the same is available for use by the public generally, 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  
§ 47-1061

Sec. 3. Equitable real property tax relief; exemption from transfer taxes, penalties, interest or fees.

(a) The Council orders that all real property taxes, interest, penalties, fees, and other related charges assessed against real property located at square 1100, lot 0109, since October 1, 1994 through the first day of the month following the effective date of this act, be forgiven, and that any payment already made for this period be refunded; provided, that this property is owned by the Capitol Hill Community Garden Land Trust, available for use by the public generally, and not used for commercial purposes.

(b) The one-time transfer of the property described in subsection (a) of this section to the Capitol Hill Community Garden Land Trust shall not be subject to any taxes, penalties, interest, or fees.

**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.

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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia