


Councilmember Muriel Bowser

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation certain property owned or ground leased by Washington Latin Public Charter School or Latin Rudolph QALICB, LLC, nonprofit corporations.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,

That this act may be cited as the “Washington Latin Public Charter School Campus Property Tax Exemption Act of 2013”.

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:

“47-1089. Washington Latin Public Charter School; Lot 0800, Square 3327.”.

(b) A new section 47-1089 is added to read as follows:

“§ 47-1089. Washington Latin Public Charter School Property; Lot 0800, Square 3327.

“(a) The real property located at 5210 2nd Street, N.W., and described as Lot 0800, Square 3327, shall be exempt from real property taxation and possessory interest taxation so long as the real property continues to be owned or occupied under a ground lease by Washington Latin Public Charter School or Latin Rudolph QALICB, LLC.

“(b) Any transfer, assignment, or other disposition of all or any portion of the real

27 property described in subsection (a) of this section, including as assignment of leasehold
28 interest in the real property or a sublease of the real property between Washington Latin
29 Public Charter School and Latin Rudolph QALICB, LLC, or a deed of trust with respect
30 to the real property granted by Washington Public Charter School or Latin Rudolph
31 QALICB, LLC, to a third party lender, shall be exempt from tax imposed under section
32 303 of Title III of the District of Columbia Deed Recordation Tax Act of 1962, approved
33 March 2, 1962 (76 Stat. 11; D.C. Official Code § 42-1103), § 42-1103 and D.C. Official
34 Code § 47-903.

35 “(c) The exemptions set forth in this section shall apply to successor corporations
36 or entities organized or incorporated by Washington Latin Public Charter School for the
37 purposes of receiving New Market Tax Credits administered by the U.S. Treasury
38 Department.”.

39 Sec. 3. Fiscal impact statement.

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

44 Sec. 4. Effective date.

45 This act shall take effect following approval by the Mayor (or in the event of veto
46 by the Mayor, action by Council to override the veto), a 30-day period of Congressional
47 review as provided in section 602(c)(1) of the District of Columbia Home Rule Act,
48 approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and
49 publication in the District of Columbia Register.