



Councilmember Charles Allen

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 46 of Title 47 of the District of Columbia Official Code to provide an exemption of real property taxes on property owned by Volunteers of America, Inc.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “The Volunteers of America, Inc. National Service Center Relocation Tax Exemption Amendment Act of 2023”.

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:

“47-4677. The Volunteers of America, Inc. National Service Center Relocation Tax Exemption.”

(b) A new section 47-4677 is added to read as follows:

“§ 47-4677. The Volunteers of America, Inc. National Service Center Relocation Tax Exemption.

“(a) For the purpose of this section, the term:

“(1) “Annual reporting date” means September 30 preceding every tax year.

“(2) “Employment Target” means 105 FTEs.

34                   “(3) “FTE” means an employee of the Non-Profit Company who is eligible for  
35 full employee healthcare benefits of the Non-Profit Company in accordance with its standard  
36 policies.

37                   “(4) “Non-Profit Company” means Volunteers of America, Inc. or its affiliates  
38 and subsidiaries.

39                   “(5) “Premises” means the portion of the Property that is occupied by the Non-  
40 Profit Company, including any appurtenances on the Property, such as parking, and which is  
41 eligible for the tax exemption in subsection (b) of this section.

42                   “(6) “Project” means the construction at the Property undertaken by the Non-  
43 Profit Company or its contractor for initial occupancy by the Non-Profit Company.

44                   “(7) “Property” means 100 Potomac Avenue, S.W., known for tax and assessment  
45 purposes as Lot 0027 in Square 0665 and subject to real property taxation under Chapter 8 of this  
46 title.

47                   “(b) Subject to subsection (c) of this section, the real property taxes imposed by Chapter  
48 8 of this title with respect to the Premises shall be exempted.

49                   “(c) The Premises shall be eligible for the exemption authorized in subsection (b) of this  
50 section in each year that the Office of Tax and Revenue (“OTR”) determines that:

51                   “(1) The Non-Profit Company has developed approximately 111 units of  
52 affordable housing for Seniors on the Property and adjacent to the Premises, including 70 units  
53 reserved for households with an annual household income at or below 30% of the Median  
54 Family Income (“MFI”), and 41 units shall be reserved for Households with an Annual  
55 Household Income at or below 50% MFI;

56                   “(2) The Non-Profit Company is providing supportive services that promote  
57 independent healthy living and wellbeing for residents of the senior affordable housing building

58 adjacent to the Premises. The supportive services staff will consist of at least one onsite  
59 Community Health Worker, resident coordinator, or full time equivalent;

60 “(3) The Premises is approximately 38,000 square feet; and

61 “(4) The Non-Profit Company is participating in the Marion Barry Summer Youth  
62 Employment Program or another youth internship program.

63 “(d) The Project shall be subject to:

64 “(1) The First Source Employment Agreement Act of 1984, effective June 29,  
65 1984 (D.C. Law 5-93; D.C. Official Code § 2-219.01 *et seq.*) per the terms of the Ground Lease  
66 entered into between the District of Columbia and H&A DCU LLC (“Ground Lease”); and

67 “(2) Section 2346 of the Small and Certified Business Enterprise Development  
68 and Assistance Act of 2005, effective October 20, 2005 (D.C. Law 16-333; D.C. Official Code §  
69 2-218.46), with regard to the Project, per the terms of the Ground Lease.

70 “(e) On the annual reporting date of each year following the completion of the Project,  
71 the Non-Profit Company shall certify to OTR the eligibility of the Premises for the exemption set  
72 forth in subsection (b) of this section. The certification shall include:

73 “(1) The Non-Profit Company’s taxpayer identification number;

74 “(2) A description of the eligible Premises, by street address and square, lot,  
75 parcel, or reservation number, including the number of floors, location, and square footage;

76 “(3) Total employment compared to the Employment Target; and

77 “(4) Any other information that OTR considers necessary or appropriate.

78 “(f)(1) Upon receiving the certification from the Non-Profit Company, as required by  
79 subsection (e) of this section, OTR shall by December 1 following each annual reporting date,  
80 determine the eligibility of the Premises to receive an exemption pursuant to subsection (b) of  
81 this section.

82                   “(2) OTR shall process the abatement before the first semi-annual billing of the  
83 tax year.”.

84           Sec. 3. Applicability.

85           This act shall apply as of October 1, 2026.

86           Sec. 4. Fiscal impact statement.

87           The Council adopts the fiscal impact statement in the committee report as the fiscal  
88 impact statement required by section 4a of the General Legislative Procedures Act of 1975,  
89 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

90           Sec. 5. Effective date.

91           This act shall take effect following approval by the Mayor (or in the event of veto by the  
92 Mayor, action by the Council to override the veto), a 30-day period of congressional review as  
93 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December  
94 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of  
95 Columbia Register.