

AN ACT

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 from real property taxes for a specified period of time on certain real 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:

“47-4680. Volunteers of America, Inc. Tax Exemption.”.

(b) A new section 47-4680 is added to read as follows:

“§ 47-4680. Volunteers of America, Inc. 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.

“(3) “FTE” means an employee of the Volunteers of America who is eligible for full employee healthcare benefits of the Volunteers of America in accordance with its standard policies.

“(4) “OTR” means the District’s Office of Tax and Revenue.

“(5) “Premises” means the portion of the Property that is occupied by the Volunteers of America, including any appurtenances on the Property, such as parking.

“(6) “Project” means the construction at the Property undertaken by the Volunteers of America or its contractor for initial occupancy by the Volunteers of America.

“(7) “Property” means 100 Potomac Avenue, SW, known for tax and assessment purposes as Lot 0027 in Square 0665.

“(8) “Senior” means a person who is 55 years or older.

“(9) “Tax exemption period” means the 10-year period of time that the Premises will be eligible for exemption from the real property taxation imposed by Chapter 8 of this title.

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(10) “Volunteers of America” means Volunteers of America, Inc. or an affiliate or subsidiary.

“(b) Subject to subsection (c) of this section, the Premises shall be exempt from real property taxes imposed by Chapter 8 of this title.

“(c) The Premises shall be eligible for the exemption authorized in subsection (b) of this section beginning upon its applicability for a period of 10 tax years; provided, that in each year of the tax exemption period OTR determines that:

“(1) Volunteers of America has developed approximately 110 units of affordable housing for Seniors on the Property and adjacent to the Premises, including 69 units reserved for households with an annual household income at or below 30% of the Median Family Income (“MFI”), and 41 units reserved for households with an annual household income at or below 50% MFI;

“(2) Volunteers of America is providing supportive services that promote independent healthy living, and wellbeing for residents of the senior affordable housing building adjacent to the Premises, with the supportive services staff consisting of at least one onsite Community Health Worker, resident coordinator, or full time equivalent;

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

“(4) The Volunteers of America is participating in the Marion Barry Summer Youth Employment Program or another youth internship program.

“(d) The Project shall be subject to:

“(1) The First Source Employment Agreement Act of 1984, effective June 29, 1984 (D.C. Law 5-93; D.C. Official Code § 2-219.01 *et seq.*); and

“(2) Section 2346 of the Small and Certified Business Enterprise Development and Assistance Act of 2005, effective October 20, 2005 (D.C. Law 16-333; D.C. Official Code § 2-218.46), pursuant to the terms of the ground lease.

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

“(1) The Volunteers of America’s taxpayer identification number;

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

“(3) Total employment compared to the employment target; and

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

“(f)(1) Upon receiving the certification from the Volunteers of America, as required by subsection (e) of this section, OTR shall by December 1 following each annual reporting date, determine the eligibility of the Premises to receive an exemption pursuant to subsection (b) of this section.

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

Sec. 3. Applicability.

This act shall apply as of October 1, 2027.

Sec. 4. Fiscal impact statement.

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

Sec. 5. 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