

AN ACT  
D.C. ACT 19-291

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA  
JANUARY 20, 2012

*Codification  
District of  
Columbia  
Official Code*

2001 Edition

2012 Winter  
Supp.

West Group  
Publisher

To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt the property known as the Hill Center at the Old Naval Hospital from real property taxation and possessory interest taxation, and to authorize an extension of up to 12 months of the real property exemption to provide the Old Naval Hospital Foundation time to complete its application for a continued exemption from real property taxation following the exhaustion of tax relief under the Federal Historic Preservation Tax Credit Program; and to provide equitable tax relief.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Old Naval Hospital Real Property Tax Exemption Act of 2012”.

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 at the end to read as follows:

“47-1085. Hill Center at the Old Naval Hospital; Lot 5, Square 948.”.

(b) A new section 47-1085 is added to read as follows:

“§ 47-1085. Hill Center at the Old Naval Hospital; Lot 5, Square 948.

“(a)(1)(A) The real property, described as Lot 5, in Square 948 (commonly known as Hill Center), and any successor lots or any assessment and taxation lots created within Lot 5, (“property”) shall be exempt for 5 years from real property, recordation, and transfer taxation imposed under this title, so long as the real property continues to be leased by the Old Naval Hospital Foundation (“ONHF”) under and according to the terms of the lease between the District of Columbia and ONHF, dated December 12, 2010, (“2010 lease”) and any holder of a possessory interest in the property shall be exempt from possessory interest taxation imposed under § 47-1005.01 for the length of the 2010 lease, notwithstanding any sublease, license, assignment, or other conveyance of the right to use the property from ONHF to any sub-lessee, licensee, assignee, or other conveyee (“receiving entity”); provided, that the receiving entity uses the property pursuant to, and in conformance with, the use provisions of the 2010 lease and subject to the provisions of §§ 47-1007 and 47-1009; provided further, that both the special exemptions from real property tax and the possessory interest tax under this section shall expire

New  
§ 47-1085

upon the expiration of the extension described in paragraph (2) of this subsection.

“(B) Upon the expiration of the extension, the property, ONHF, and the possessory interest of a receiving entity that could not qualify for a real property tax exemption under §47-1002 were it the owner of the property shall be subject, as applicable, to § 47-1005, and ONHF, additionally, shall be subject to §§ 47-1007 and 47-1009.

“(2) Notwithstanding the 5-year exemption granted in paragraph (1) of this subsection, ONHF shall be given an extension of up to 12 months; provided, that ONHF has applied for its categorical exemption from real property taxation under § 47-1002 no later than 6 weeks after the exhaustion of the tax relief under the Federal Historic Preservation Tax Credit Program.

“(b) The lease, sublease, license, assignment, or other conveyance of any interest for any use of the property described in subsection (a) of this section that is not prohibited by the 2010 lease shall be exempt from recordation and transfer taxation during the period of the 5-year exemption and any extension.”.

**Sec. 3. Equitable tax relief.**

The Council orders that all real property and recordation taxes, interest, penalties, fees, and other related charges assessed prior to the effective date of this act against any grantee, lessee, sub-lessee, licensee, assignee, or other conveyee related to any grant, lease, sublease, license, assignment, or other conveyance of a right to use the property described as Lot 5, Square 948 (commonly known as Hill Center), and any successor lots or any assessment and taxation lots created within Lot 5, that is not prohibited by the lease between the District of Columbia and the Old Naval Hospital Foundation, dated December 12, 2010, shall be forgiven, and any such payments already made shall be refunded.

**Sec. 4. Applicability.**

This act shall apply as of January 1, 2011.

**Sec. 5. Fiscal impact statement.**

The Council adopts the fiscal impact statement 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

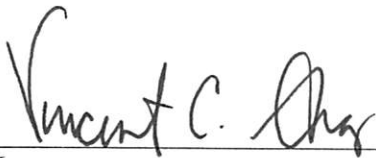
ENROLLED ORIGINAL

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  
APPROVED  
January 20, 2012



COUNCIL OF THE DISTRICT OF COLUMBIA  
WASHINGTON, D.C. 20004

Docket No. **B19-519**

ITEM ON CONSENT CALENDAR

ACTION & DATE

**ADOPTED FIRST READING, 12-06-11**

VOICE VOTE

RECORDED VOTE ON REQUEST

**APPROVED**

ABSENT

**ALL PRESENT**

ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Brown	X				Catania	X				Orange	X			
Alexander	X				Cheh	X				Thomas, Jr.	X			
Barry	X				Evans	X				Wells	X			
Bowser	X				Graham	X								
Brown, M	X				Mendelson	X								

X - Indicate Vote

AB - Absent

NV - Present, Not Voting

CERTIFICATION RECORD

Secretary to the Council

1-9-12

Date

ITEM ON CONSENT CALENDAR

ACTION & DATE

**ADOPTED FINAL READING, 01-04-12**

VOICE VOTE

RECORDED VOTE ON REQUEST

**APPROVED**

ABSENT

**MENDELSON AND THOMAS, JR.**

ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Brown	X				Catania	X				Orange	X			
Alexander	X				Cheh	X				Thomas, Jr.				X
Barry	X				Evans	X				Wells	X			
Bowser	X				Graham	X								
Brown, M	X				Mendelson				X					

X - Indicate Vote

AB - Absent

NV - Present, Not Voting

CERTIFICATION RECORD

Secretary to the Council

1-9-12

Date

ITEM ON CONSENT CALENDAR

ACTION & DATE

VOICE VOTE

RECORDED VOTE ON REQUEST

ABSENT

ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Brown					Catania					Orange				
Alexander					Cheh					Thomas, Jr.				
Barry					Evans					Wells				
Bowser					Graham									
Brown, M					Mendelson									

X - Indicate Vote

AB - Absent

NV - Present, Not Voting

CERTIFICATION RECORD

Secretary to the Council

Date

