

AN ACT

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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To amend section 47-1002 of the District of Columbia Official Code to exempt a continuing care retirement community from real property taxes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Continuing Care Retirement Community Exemption Amendment Act of 2016”.

Sec. 2. Section 47-1002 of the District of Columbia Official Code is amended by adding a new paragraph (32) to read as follows:

“(32)(A) Real property belonging to an organization that is not organized or operated for private gain and that maintains a current license as a continuing care retirement community, as provided by § 44-151.02, or any successor provision, shall be exempt from taxation; provided, that the real property is used as a continuing care retirement community.

“(B) For the purposes of this paragraph, the term “continuing care retirement community” means a continuing care facility, as defined in in § 44-151.01(3), governed by Chapter 1A of Title 44 (D.C. Official Code § 44-151.01 *et seq.*)”.

Sec. 3. Applicability.

(a) This act shall apply upon the date of inclusion of its fiscal effect in an approved budget and financial plan.

(b) The Chief Financial Officer shall certify the date of the inclusion of the fiscal effect in an approved budget and financial plan, and provide notice to the Budget Director of the Council of the certification.

(c)(1) The Budget Director shall cause the notice of the certification to be published in the District of Columbia Register.

(2) The date of publication of the notice of the certification shall not affect the applicability of this act.

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).

**ENROLLED ORIGINAL**

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.

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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia