AN ACT

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from
     taxation certain properties owned or leased by Shaed School, LLC; 5601 East Capitol,
     LLC; St. Paul on Fourth Street, Inc.; and Maime D. Lee, LLC.

     BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
act may be cited as the "Charter School Property Tax Clarification Amendment Act of 2019".

     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 new section designations to read as
follows:
     "47-1099.05. Shaed School, LLC, Lot 816, Square 3552.".
     "47-1099.06. 5601 East Capitol, LLC, Lot 153, Square 5283.".
     "47-1099.07. St. Paul on Fourth Street, Inc., Lots 1068 and 1069, Square 3648.".
     "47-1099.08. Maime D. Lee, LLC; Lots 136 and 160, Parcel 124.".
     (b) New sections 47-1099.05, 47-1099.06, 47-1099.07, and 47-1099.08 are added to read
as follows:
     "§ 47-1099.05. Shaed School, LLC; Lot 816, Square 3552.
     (a) The real property located at 200 Douglas Street, N.E., and described as Lot 816,
Square 3552, ("real property") shall be exempt from real property taxation and possessory
interest taxation so long as the real property continues to be owned or leased by Shaed School,
LLC, and is used, or, if vacant, held for use, by one or more District of Columbia public charter
schools.
     (b) Any transfer, assignment, or other disposition of all or any portion of the real property,
including a lease of the real property to Shaed School, LLC, or an assignment or sublease of the
leasehold interest in the real property by Shaed School, LLC, to either a District of Columbia
public charter school or Charter School Incubator Initiative, or a deed of trust or other security
instrument with respect to the real property granted by Shaed School, LLC, to a lender, shall be
exempt from the tax imposed by § 42-1103 and § 47-903.
     (c) This section shall apply as of May 21, 2014.
     § 47-1099.06. 5601 East Capitol, LLC; Lot 153, Square 5283.

(a) The real property located at 5601 East Capitol Street, S.E., and described as Lot 153 in Square 5283, ("real property") shall be exempt from real property taxation and possessory interest taxation so long as the real property continues to be owned or leased by 5601 East Capitol, LLC, and is used, or, if vacant, held for use, by one or more District of Columbia public charter schools, the University of the District of Columbia, or the Capital Area Food Bank.

(b) Any transfer, assignment, or other disposition of all or any portion of the real property, including a lease of the real property to 5601 East Capitol, LLC, or an assignment or sublease of the leasehold interest in the real property by 5601 East Capitol, LLC, to a District of Columbia public charter school or Charter School Incubator Initiative, or a deed of trust or other security instrument with respect to the real property granted by 5601 East Capitol, LLC, to a lender, shall be exempt from the tax imposed by § 42-1103 and § 47-903.

(c) This section shall apply as of June 19, 2015.

§ 47-1099.07. St. Paul on Fourth Street, Inc.; Lots 1068 and 1069, Square 3648.

(a) The real property located at 3015 4th Street, N.E., and described as Lots 1068 and 1069 in Square 3648, ("real property") shall be exempt from real property taxation and possessory interest taxation so long as the real property continues to be owned by St. Paul on Fourth Street, Inc. and is used, or, if vacant, held for use, by one or more District of Columbia public charter schools or by one or more educational or faith-based nonprofit entities.

(b) Any transfer, assignment, or other disposition of all or any portion of the real property, including a transfer of the real property by or to St. Paul on 4th Street, Inc., or a deed of trust or other security instrument with respect to the real property granted by St. Paul on Fourth Street, Inc. to a lender, shall be exempt from the tax imposed by § 42-1103 and § 47-903.".

(c) This section shall apply as of June 21, 2016.

§ 47-1099.08. Maime D. Lee, LLC; Lots 136 and 160, Parcel 124.

(a) The real property located at 5101 Fort Totten Drive, N.E., (also known as 100 Gallatin Street, N.E.,), and described as Lots 136 and 160, Parcel 124, ("real property") shall be exempt from real property taxation and possessory interest taxation so long as the real property continues to be owned or leased by Maime D. Lee, LLC, and is used, or, if vacant, held for use, by one or more District of Columbia public charter schools or Mary's Center for Maternal and Child Care, Inc.

(b) Any transfer, assignment, or other disposition of all or any portion of the real property, including a lease of the real property to Maime D. Lee, LLC, or an assignment or sublease of the leasehold interest in the real property by Maime D. Lee, LLC, to a District of Columbia public charter school or a sublease by a District of Columbia public charter school to Mary's Center for Maternal and Child Care, Inc., or a deed of trust or other security instrument with respect to the real property granted by Maime D. Lee, LLC, to a lender, shall be exempt from the tax imposed by § 42-1103 and § 47-903.

(c) This section shall apply as of November 25, 2015.".

Sec. 3. 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. 4. 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