

**Council of the District of Columbia
Committee on Finance and Revenue
Notice of Public Hearing**

John A. Wilson Building, 1350 Pennsylvania Avenue, N.W. Washington, D.C. 20004

ABBREVIATED/REVISED

**COUNCILMEMBER JACK EVANS, CHAIR
COMMITTEE ON FINANCE AND REVENUE**

ANNOUNCES A PUBLIC HEARING ON

Bill 18-558, the "Samuel J. Simmons NCBA Estates No. 1 Limited Partnership Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2009";

Bill 18-718, the "Department of Transportation Streetscape Construction Small Business Relief Act of 2010";

B18-726, the "Computation of Gross Income Clarification Act of 2010";

Bill 18-870, the "Beulah Baptist Church Real Property Equitable Tax Relief Act of 2010";

Bill 18-897, the "Residential Housing Tax Abatement Clarification Amendment Act of 2010";

Bill 18-898, the "14W and Anthony Bowen YMCA Project Tax Abatement Implementation Clarification Act of 2010";

Bill 18-899, the "Ballpark Fee Clarification Act of 2010";

Bill 18-969, the "Adams Morgan Hotel Real Property Tax Abatement Act of 2010";

Bill 18-970, the "H Street, N.E., Retail Priority Area Incentive Amendment Act of 2010";

Bill 18-1004, the "Perry Street Affordable Housing Tax Exemption Extension Act of 2010";

and on the matter of the Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement Assistance Amendment Act of 2010.

October 7, 2010 – 10:15 a.m.

Room 412 - John A. Wilson Building

1350 Pennsylvania Avenue N.W. Washington, D.C. 20004

Councilmember Jack Evans, Chairman of the Committee on Finance and Revenue, announces a public hearing to be held on Thursday, October 7, 2010, at 10:15 a.m., in Room 412 of the John A. Wilson Building, 1350 Pennsylvania Avenue, N.W. Washington, D.C. 20004.

Bill 18-558, the "Samuel J. Simmons NCBA Estates No. 1 Limited Partnership Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 2009", was introduced by Councilmember Graham and would exempt from taxation certain property to be acquired and owned by Samuel J. Simmons NCBA Estates No. 1 Limited Partnership and to exempt the transfer and recordation tax for NCBA Housing Development Corporation of the District of Columbia and Samuel J. Simmons NCBA Estates No. 1 Limited Partnership.

Bill 18-718, the "Department of Transportation Streetscape Construction Small Business Relief Act of 2010", was introduced by Councilmember Graham and cosponsored by Councilmembers Cheh, Brown, Bowser, Barry, Thomas, Catania, Alexander, and Wells. This legislation was a sequential referral first to the Committee on Public Works and Transportation, then to the Committee on Finance and Revenue. It attempts to create a tax deferral regime for sales, real property, and withholding taxes with respect to any small commercial business, undefined, located within an active streetscape construction corridor.

B18-726, the "Computation of Gross Income Clarification Act of 2010", was introduced by Councilmember Evans To amend Chapter 18 of Title 47 of the District of Columbia Official Code to clarify the definitions of exclusions from gross income regarding income distributions from S corporations.

Bill 18-870, the "Beulah Baptist Church Real Property Equitable Tax Relief Act of 2010", was introduced by Councilmember Alexander and would amend Chapter 46 of Title 47 to exempt from Class 3 taxation real property of the Beulah Baptist Church and its related entities, which are tax-exempt organizations.

Bill 18-897, the "Residential Housing Tax Abatement Clarification Amendment Act of 2010", was introduced by Councilmember Evans and would clarify the notice and hearing rights of property owners of residential housing who apply for and receive tax abatements.

Bill 18-898, the "14W and Anthony Bowen YMCA Project Tax Abatement Implementation Clarification Act of 2010", was introduced by Councilmembers Evans and Graham and would clarify the mechanics of the real property tax abatement previously passed by the Council in Title VII, Subtitle Q of D.C. Law 18-111, the Fiscal Year 2010 Budget Support Act of 2009.

Bill 18-899, the "Ballpark Fee Clarification Act of 2010", was introduced by Councilmember Evans and would clarify the definition of taxpayer under the ballpark fee does not include an entity which paid substantially all of its gross receipts to Internal Revenue Code 501(c)(3) organizations.

Bill 18-969, the "Adams Morgan Hotel Real Property Tax Abatement Act of 2010", was introduced by Councilmember Graham and would exempt from real property taxation the proposed Adams Morgan hotel development project, to be located in Ward 1, for a period of fifteen years.

Bill 18-970, the "H Street, N.E., Retail Priority Area Incentive Amendment Act of 2010", was introduced by Councilmembers Wells and Kwame Brown, and cosponsored by Councilmembers Thomas, Mendelson, and Michael Brown, and would both the Retail Incentive Act of 2004 (D.C. Law 15-185) and the Great Streets Neighborhood Retail Priority Areas Approval Resolution of 2007 (DCR 17-257) to permit the use of funds to address the fiscal effect of the Third and H Streets, N.E. Economic Development Act of 2010 (D.C. Law 18-161).

Bill 18-1004, the "Perry Street Affordable Housing Tax Exemption Extension Act of 2010", was introduced by Councilmember Thomas and would provide a tax exemption extension for the non-profit development of affordable housing at 1029 Perry Street, N.E., located in Ward 5; and

On the matter of the **Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement Assistance Amendment Act of 2010**. Emergency and temporary legislation identical to recently introduced permanent legislation, has been previously considered by the Council in Bills 18-921 and 18-922. The intent of the legislation is to clarify legislation previously passed in Council Period 18 (D.C. Law 18-0097) related to the Kelsey Gardens Redevelopment Project, located in Ward 2, by stipulating the real property tax abatement previously passed is predicated upon the obtaining of a mortgage from either the federal department of Housing and Urban Development or any other commercial mortgage lender.

The Committee invites the public to testify at the public hearing. Those who wish to testify should contact Sarina Loy, Committee Assistant at (202) 724-8058 or sloy@dccouncil.us, and provide your name, organizational affiliation (if any), and title with the organization by the close of business on Wednesday, October 6, 2010. Witnesses should bring 15 copies of their written testimony to the hearing. The Committee allows individuals 3 minutes to provide oral testimony in order to permit each witness an opportunity to be heard. Additional written statements are encouraged and will be made part of the official record. Written statements may be submitted by e-mail to sloy@dccouncil.us or mailed to: Council of the District of Columbia; 1350 Pennsylvania Ave., N.W.; Suite 114; Washington D.C. 20004. This notice is abbreviated to provide the public with timely notice in order to take action on the matters before the expiration of the Council Period. This notice has been revised to add additional legislation to the agenda, specifically Bills 18-726 and 18-897, and Bill 18-870.