

**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
**Office of the Chief Financial Officer**

Natwar M. Gandhi  
Chief Financial Officer



**MEMORANDUM**

**TO:** The Honorable Linda W. Cropp  
Chairman, Council of the District of Columbia

**FROM:** Natwar M. Gandhi  
Chief Financial Officer

**DATE:** May 25, 2001

**SUBJECT:** Fiscal Impact Statement (Revised): "Fort Stanton Civic Association Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 2000"

**REFERENCE:** D.C. Act Number 13-441 (Bill Number 13-727)

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**Conclusion**

There is no significant fiscal impact associated with the provisions of this legislation. This legislation will result in \$113 in foregone annual revenue for the District and \$835.68 refunded for taxes, penalties and fees that have been paid from October 1, 1985 through September 30, 2000 on the subject properties.<sup>1</sup> In addition the District would be required to forgive \$427.16 in taxes fines and penalties accrued from October 1, 2000 to May 9, 2001.

D.C. Code Title 47 § 1002 establishes guidelines for determining whether real properties in the District qualify for exemption from the District's real property tax. The OCFO finds that the properties that are subject of the legislation, Lots 76 and 77 of D.C. Square 5822, have not satisfied the requirements for receiving an exemption from the District's real property tax under D.C. Code Title 47 § 1002.

**Background**

The District donated the subject properties for the purpose of a seniors park. The Fort Stanton Civic Association undertook the task of improving the property for this purpose.

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<sup>1</sup> The real property tax year was changed from June 30 to September 30 in 1993. This language of this legislation should be amended to provide relief dating back to July 1, 1985.

The purpose of this legislation is to provide the Fort Stanton Civic Association with an exemption from real property taxes on Lot 76 and Lot 77 in Square 5822, which is situated in the 1700 block of Frankfurt Street, Southeast. The proposed legislation would allow the property to remain tax-exempt while they are owned and occupied by the Fort Stanton Civic Association. The Fort Stanton Civic Association properties will remain subject to certain terms and conditions to maintain tax-exempt status and may not be used for commercial purposes.

Additionally, the proposed legislation will entitle the Fort Stanton Civic Association to a refund of all taxes, penalties and fees paid from October 1, 1985 through September 30, 2000 and forgiveness of taxes, fines and penalties from October 1, 2000 to present.

### **Financial Plan Impact**

The District will forego annual revenue of approximately \$113 annually for both properties; \$57.32 for Lot 76 and \$55.56 for Lot 77.

The Fort Stanton Civic Association will be refunded \$835.68 for taxes, penalties and fees paid from October 1, 1985 through September 30, 2000.

The District will forgive \$427.16 in taxes fines and penalties accrued from October 1, 2000 to May 9, 2001.