

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue



**Real Property Tax Rebate Program for Charter
Schools and Other Entities**

Resource Manual

Real Property Tax Administration
Assessment Services Division



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INTRODUCTION

The Office of Tax and Revenue (OTR) is a part of the Office of the Chief Financial Officer (OCFO) for the District of Columbia. OTR’s mission, through its Collection Division, is to collect the proper amount of taxes due to the District of Columbia and correctly account for all revenues, *while minimizing the burden on taxpayers and the cost to the Government of the District of Columbia.*

The purpose of the rebate program is to afford relief to charter schools or other designated organizations occupying leased space from the financial impact of real property taxes passed through to them under the terms of their leases. Typically, commercial leases provide that the tenant shall reimburse the landlord for real property taxes imposed on the space occupied by the tenant. Such leases are referred to as “net leases.” The rebate program affords charter schools operating in leased space a real property tax benefit, which is similar to the tax exemption that is available to charter

schools that own the property in which they operate. Property owned by a charter school is generally entitled to exemption from real property taxation, while property owned by a private person is not entitled to real estate tax exemption even if it is occupied by a charter school. The rebate program thus puts charter schools operating in leased space on a similar footing with schools that own the space in which they operate.

The Public Charter School Real Property Tax Rebate Act of 2004, *D.C. Law 15-275*, was established to fulfill this purpose by allowing a public charter school leasing a school facility from an entity subject to District real property taxes to apply for a rebate of property tax paid by that public charter school through a lease agreement.

This legislation was first introduced to the Council of the District of Columbia as Bill No. 15-304. It was signed by Mayor Anthony Williams on December 29, 2004 and forwarded to Congress for a 30-day

Congressional review. The bill became law effective on April 5, 2005. D.C. Law 15-275 is codified at D.C. Official Code § 47-867.

Subsequently enacted legislation has allowed Supermarkets (D.C. Official Code § 47-3805), the Urban Institute (D.C. Official Code § 47-4624), the Whitman-Walker Clinic (D.C. Official Code § 47-4664), the

East End Grocery and Retail Incentive Tax rebate (D.C. Official Code § 47-4667), Performing Arts Promotion (D.C. Official Code § 47-869), and entities designated pursuant to D.C. Official Code § 47-4665 to apply for rebates. Additional legislation may be enacted expanding the number or class of organizations eligible for rebates.

In support of the Real Property Tax Rebate Program, the Assessment Services Division (ASD) of the Real Property Tax Administration (RPTA) within OTR created this Resource Manual to assist and guide the processing of rebate applications and payments.

Therefore, the purpose of this manual is to provide the following:

- An overview of the charter school and non-charter school rebate program procedures, processes, and logistics.
- Detailed directions and instructions on how to properly prepare and submit a charter school or non-charter school rebate application.
- Definitions of the roles and responsibilities of rebate applicant(s), lessees, and or their designated/authorized representative(s).
- Definitions of the roles and responsibilities of the rebate applicant reviewer(s) and or their designated/authorized representative(s).
- Provide direct points-of-contact.
- Provide information on the online application process. (Hard copies of the application are no longer accepted.)

Pursuant to D.C. Code § 47-867 and other Code sections allowing rebates, in conjunction with the mission of OTR, the primary goals of the rebate program as administered through ASD are as follows:

- Provide a financial real property tax benefit for D.C. Public Charter Schools and other rebate-eligible organizations.
- Encourage timely payment of Real Property Taxes.
- Continuously foster and improve the relationship between the taxpayer [i.e., charter school property owners], the Real Property Tax Administration, and the District residents and other persons who have a vested interest in the financial status/outcome of D.C. Public Charter Schools and other rebate-eligible organizations.

As described in Chapter 1 of these *Procedures*, the D.C. Public Charter School Real Property Tax Rebate program is a process between D.C. Public Charter Schools and OTR. The Assessment Services Division of the Real Property Tax Administration within OTR is charged with administering the program.

Chapter 2 of this manual will provide a brief overview of the responsibilities and legal authority OTR has in administering the program. Chapter 3 of this manual will describe the criteria used in processing rebate applications. Chapter 4 will provide detailed steps and rules in preparing and submitting a Charter School Rebate Application online. Chapter 5 will provide detailed steps and rules in preparing and submitting a Non-Charter School Rebate Application online. Both Chapters 4 and 5 will reinforce the criteria provided in Chapter 3.

Chapter 6 describes the due dates and estimated time frames used in the Rebate Application process. Chapter 7 provides additional information about the Real Property Tax Rebate Program, including definitions of the terminology commonly used in the Rebate application process. Chapter 8 will include all District legislation pertaining to the Rebate program. Finally, Chapter 9 will provide the necessary program contacts.

RESPONSIBILITIES AND AUTHORITY

The DC Office of Tax and Revenue has the legal authority to administer the rebate process under D.C. Official Code § 47-867 and other applicable provisions of law.

Responsibility of the Applicant

Rebate Applicants are responsible for timely providing all necessary items, documents, and information as prescribed in these *Procedures*.

Responsibility of the Assessment Services Division of RPTA

The reviewer of the rebate application will ensure the completion of all rebate application submissions.

The reviewer will verify payment and rebate eligibility.

The reviewer will perform the necessary calculations and verifications to determine the rebate amount.

As applicable, after the online application submission, the reviewer will send the applicant notice via e-mail or mail if the

rebate application package is incomplete or require further clarification.

The Maps and Titles Unit or an Appraiser (*both within RPTA*) will provide an assessment card as a required supplement to the Public Charter School Rebate application.

The Adjustments Unit will process the rebate in accordance with the Office of Tax and Revenue *Refund Preparation and Review Directive* following its prescribed guidelines and timeframe. Once processed, the rebate package is submitted to the Revenue Accounting Administration.

The Revenue Accounting Administration reviews the rebate package and formally authorizes a rebate check to the Applicant from the Office of Finance and Treasury.

REBATE APPLICATION PROCESSING CRITERIA

A rebate will be pre-screened and reviewed for the following criteria prior to processing:

1. Criteria for Acceptance (Initial Pre-Screening)

- a. A completed online rebate application is on file;
- b. A provided square, suffix-if applicable, and lot cross-referencing;
- c. A provided premise address match;
- d. A provided mailing address is valid;
- e. A provided FEIN number is valid;
- f. Amount of real property taxes paid provided online as an attachment(s);
- g. Percentage of space leased identified (confirmable by the lease) and attached to the online application;
- h. Copy of an active Certificate of Occupancy attached to the online application (Performing Art Promotion);
- i. The schedule of live performance events held during the rebate period is attached to the online application (Performing Art Promotion);
- j. Copy of proof of payments issued to live performers are attached to the online application (Performing Art Promotion);
- k. Copy of certification by the Mayor on qualified supermarket is attached to the online application (supermarket, grocery, and retail space);
- l. Point of contact information provided on the online application;
- m. Proof of payment(s) attached to the online application (copy of canceled check);
- n. Copy of valid lease (*w/ amendments if applicable*) attached to the online application; and,
- o. Copy of legislation authorizing rebate attached to the online application – *only if requested.*

A rebate application will be processed in accordance with the following criteria listed below:

2. Criteria for Acceptance (Processing by Adjustments Unit)

- a. Completed online charter school application for rebate;
- b. Provided proof of payment (copy of a canceled check, ACH debit/ credit, credit card confirmation);
- c. Provided copy of the valid lease with applicable amendments;
- d. Provided a copy of the assessment card showing the size of the improvements;
- e. Copy of legislation authorizing rebate – as *applicable*.

APPLY FOR REBATE (CHARTER SCHOOL)

A. Eligible Rebate Applicants

The following parties may submit an online application for a Public Charter School Real Property Tax Rebate:

1. **An authorized representative of the Public Charter School** (e.g. *School Comptroller, School Financial Accountant, School Principal, School Chief Executive Officer, etc.*).

Please note that the percentage being leased by the Public Charter School can be found in the Charter School Lease Agreement. **It is required that the Applicant submitting the rebate form highlight or identify the aforementioned information in the lease agreement to confirm the percentage being leased. Doing so will expedite the rebate application pre-screening process.**

B. Application Instructions

A properly completed online Charter School Rebate application shall consist of the following sections:

1. **A Charter School Real Property Tax Rebate Application.**

A fully completed online rebate application is required for consideration of a real property tax public charter school rebate. All required spaces on the online application must be completed. [i.e. the full name and complete address of the public charter school; the square, suffix if applicable, lot; the Federal Employer Identification Number (i.e. FEIN), the pro-rata share amount of real property taxes paid; the percentage of the space being leased by the public charter school; etc.].

2. **Proof of Real Property Tax Payment.**

Proof of payment must include **only** a front and back copy of the canceled check, acknowledgment of web payment, credit card confirmation, or a bank-stamped payment stub showing that the real property tax owed was paid in full *by the lessor* to the District of Columbia via the D.C. Treasurer. If the rebate Applicant is unable to produce any of the aforementioned, we may accept a copy of a bank statement that clearly shows the remittance of funds to the D.C. Treasurer for Real Property Taxes.

3. Copy of Valid Lease Agreement.

A full, complete, and unaltered copy of the Signed Leased Agreement, including any amendments and/or addendums, is required. Please note, the only allowable alteration to the lease agreement is the identification of the section that identifies the percentage being leased by the Public Charter School.

C. Multiple Properties.

For multiple square, suffix [*if applicable*], and lots, please complete a separate online application for each property (*one application per square and lot*). For example, if a public charter school consists of two square and lots, then the Applicant will need to submit two online applications along with the applicable proofs of payment and the corresponding leasing agreements.

D. How to Apply Online.

Online rebate applications are accepted via MyTax.DC.gov by following these steps:

- Enter the following web address in your browser: MyTax.DC.gov.
- Under the “Real Property” section click on “View More Options” where additional selectable options are revealed.
- Under the “Real property Quick Links” click on “Request a Real Property Refund”.
- After you select the aforementioned, populate “Square, Suffix, and Lot” number or “Street Address” and click on “Search”.
- Follow the online instructions and populate information and attach requested supporting documents. You will be able to select “Rebates” during the process.

If an applicant requires assistance or guidance regarding any of the information provided in this manual, please submit a message to the processor through MyTax.DC.gov.

APPLY FOR REBATE (NON-CHARTER SCHOOL)

A. Eligible Rebate Applicants

The following parties may submit an online application for a Real Property Tax Rebate:

1. An authorized lessee, such as the Urban Institute, the Whitman-Walker Clinic, Performing Arts Promotion, Supermarkets, East End Grocery or Retail Incentive Tax rebate and entities designated pursuant to D.C. Official Code to apply for rebates.

B. Application Instructions

A properly completed online Rebate application shall consist of the following section:

1. **An Application for Real Property Tax Rebate by Lessees Form.**

A fully completed online rebate application is required for consideration of a rebate. All required spaces on the online application must be completed. [i.e. the full name and complete address of the property: the square, suffix if applicable, and lot; the Federal Employer Identification Number (i.e. FEIN)], the pro-rata share amount of real property taxes paid; the percentage of the space being leased by applicable rebate applicant; etc..]

Please note that the percentage being leased by the rebate applicant can be found in the Lease Agreement. **It is required that the Applicant submitting the form highlight or identify the aforementioned information in the lease agreement to confirm the percentage being leased. Doing so will expedite the rebate application pre-screening process.**

2. **Proof of Real Property Tax Payment.**

Proof of payment must include **only** a front and back copy of the canceled check, acknowledgment of web payment, credit card confirmation, or a bank-stamped payment stub showing that the real property tax owed was paid in full *by the lessor* to the District of Columbia via D.C. Treasurer. If the rebate Applicant is unable to produce any of the aforementioned, we may accept a copy of a bank statement that clearly shows the remittance of funds to the D.C. Treasurer for Real Property Taxes.

3. **Copy of Valid Lease Agreement.**

A full, complete, and unaltered copy of the Signed Valid Lease Agreement, including any amendments and/or addendums is required. Please note, the only allowable alteration to the lease

agreement is the identification of the section that identifies the percentage being leased by the rebate applicant.

4. If requested, copy of D.C. Code Legislation(s) Authorizing the Real Property Tax Rebate as Applicable.

There may be special legislation(s) authorizing the issuance of a real property tax rebate.

5. Copy of Additional Documents is Required Based on the Type of Rebate Request.

C. Multiple Properties.

For multiple square, suffix [*if applicable*], and lots please complete a separate online application for each property (*one application per square and lot*). For example, if an eligible rebate property consists of two square and lots, then the Applicant will need to submit two online applications along with the applicable proofs of payment and the corresponding leasing agreements.

D. How to Apply Online.

Online rebate applications are accepted via MyTax.DC.gov by following these steps:

- Enter the following web address in your browser: MyTax.DC.gov.
- Under the “Real Property” section click on “View More Option” where additional selectable options are revealed.
- Under the “Real Property Quick Links” click on “Request a Real Property Refund”.
- After you select the aforementioned, populate “Square, Suffix, and Lot” number or “Street Address” and click on “Search”.
- Follow the online instructions and populate information and attached requested supporting documents. You will be able to select “Rebates” during the process.

If an applicant requires assistance or guidance regarding any of the information provided in this manual, please submit a message to the processor through MyTax.DC.gov.

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REBATE TIMEFRAME & DUE DATES

The following processing timeframes are used as guidelines in the Real Property Tax Rebate Application process. Application deadlines are set by law and cannot be extended.

Task	Timeframe& Due Dates
Submission(s) or re-submissions(s) of Rebate Application(s) by Charter School	<p>The application may be filed after each tax payment is made, but an application for rebate of payments made during each school year must be filed by September 15th of the calendar year that the school year ended. The school year is defined as July 1st through June 30th. Note: The rebate will cover the 2nd half of the previous tax year and the 1st half of the current tax year. The tax year is defined as October 1st through September 30th. (e.g., An application received between June 30, 2021 and September 15, 2021 will receive a rebate covering real property taxes paid for the 2nd half of TY2020 and the 1st half of TY2021).</p> <p>The application may be filed after each tax payment is made, but it is due by September 15th of the calendar year in which the tax was payable, or in the case of a supermarket, grocery and retail space by December 31st of the following tax year.</p>
Submission(s) or resubmission(s) of Rebate Application(s) by Non-Charter School	
Initial pre-screening of Rebate Application and acknowledgement of Rebate Application by the Assessment Services Division of RPTA.	Up to 10 business days
Formal Processing of Rebate Application	Up to 6 weeks from the date of receiving a complete application with all required supporting documents included
Check preparation, issue, and mailing	Up to 10 business days

ADDITIONAL INFORMATION/DEFINITIONS

1. Rebate applicant may submit a rebate application following each payment of real property taxes for the existing billing period.

Real Property tax bill payments are due twice a year, as follows:

Real Property Tax Bill Payment Due Dates

Billing	Period	Due Date**
1 st Half	October 1 - March 31	March 31
2 nd Half	April 1 - September 30	September 15

2. A Public Charter School or Non-Public Charter School Real Property Tax Rebate is not a refund.
3. BIDs and Public Space Real Property Taxes are not eligible for the Real Property Tax Rebate.
4. Unless there is an error in calculation, all real property tax rebate amounts determined by the Assessment Services Division are final. A re-consideration of the rebate amount may be submitted in writing addressed to Rodger Hoye, Adjustment Unit Manager, Assessment Services Division of RPTA through *Rodger.Hoye@dc.gov*.
5. Penalties and Interest are excluded from Real Property Tax Rebate amounts.
6. Late/tardy submissions will not be accepted in accordance with *D.C. Code § 47-867* and other relevant provisions of law. The online application deadline for Charter School or Non-Charter School Real Property Tax Rebate is September 15th; for supermarkets, groceries, and retail spaces is December 31st of the following tax year.
7. The Assessment Services Division will maintain a contact roster consisting of all rebate applicants who will serve as point-of-contacts for matters concerning Rebate Applications. It is highly recommended to update the Assessment Services Division of any changes in contacts and/or designees regarding Rebate matters.
8. OTR will issue Real Property Tax Rebates no later than December 31st pursuant to *D.C. Code § 47-867* and other relevant provisions of law.

9. OTR will only process current tax year rebate applications. Except for supermarkets, groceries, retail spaces, and public charter schools.
10. An Applicant is defined as the preparer of the Real Property Tax Rebate application.
11. A Lessee is defined as the holder of the agreement that allows the use of space for a period of time in exchange for payment.
12. A Rebate is defined as a return of all or a portion of an amount previously paid. Therefore, the taxes otherwise due must be paid before any rebate can be made.
13. School year: July 1st through June 30th
14. Tax year: October 1 through September 30th.

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APPENDIX A: LEGISLATION

D.C. Code § 47-867

Division VIII. General Laws.
Title 47. Taxation, Licensing, Permits, Assessments, and Fees.
Chapter 8. Real Property Assessment and Tax.
Subchapter III. Miscellaneous.

D.C. Code § 47-867 (2016)

§ 47-867. Public charter school real property tax rebate.

(a) A public charter school that leases a school facility from an entity subject to tax under this chapter shall receive a rebate of that portion of the tax, if any, that represents the public charter school's pro rata share of the lessor's tax on the property if:

- (1) It is liable under the lease for the pro rata share of the tax;
- (2) It applies for the rebate of the tax on or before September 15 of the calendar year

in which the school year ended; and

- (3) The lessor paid the tax.

(b) The rebate shall be the amount of the portion of the tax paid by the public charter school.

(c) The application shall include:

- (1) A copy of the lease; and
- (2) Documentation the tax has been paid.

(d) If a proper application has been made, the Mayor shall rebate the tax on or before December 31 of the same calendar year.

HISTORY: (Apr. 5, 2005, D.C. Law 15-275, § 2(b), 52 DCR 829.)

NOTES:

Legislative history of Law 15-275. --

Law 15-275, the "Public Charter School Real Property Tax Rebate Act of 2004", was introduced in Council and assigned Bill No. 15-304, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on December 29, 2004, it was assigned Act No. 15-666 and transmitted to both Houses of Congress for its review. D.C. Law 15-275 became effective during tax year 2009.

Section 7052 of D.C. Law 17-219 repealed section 3 of D.C. Law 15-275.

§ 47-3805. Supermarket real property tax rebate.

(a) For the purposes of this section, the term "qualified supermarket" means a qualified supermarket, as defined in § 47-3801(2), for which all of the requirements for the real property tax exemption provided by § 47-1002(23), other than § 47-1002(23)(B)(iii), are satisfied.

(b) Beginning October 1, 2007, if a qualified supermarket leases real property (or a portion thereof) that is subject to tax under Chapter 8 of this title, the qualified supermarket shall receive a rebate of the tax that represents the qualified supermarket's pro rata share of the tax levied for the tax year on the real property (or portion thereof) that the qualified supermarket leases if:

- (1) The qualified supermarket is liable under the lease for its pro rata share of the tax;
 - (2) An application for the rebate of the tax is made on or before December 31 of the succeeding tax year; and
 - (3) The lessor paid the tax.
- (c) The rebate shall be the amount of the pro rata share of the tax paid by the qualified supermarket as required by the lease.
- (d) The application shall include:
- (1) A copy of the lease; and
 - (2) Documentation that the tax has been paid, as required by the Mayor.
- (e) If a proper application has been made, the Mayor shall rebate the tax to the qualified supermarket on or before March 1 of the succeeding tax year.
- (f) Any rebates authorized under this section shall be paid from the General Fund of the District of Columbia.

HISTORY: (July 1, 2010, D.C. Law 18-186, § 2(b), 57 DCR 4351.)

§ 47-4624. The Urban Institute tax rebate.

(a) If The Urban Institute leases and occupies a building or a portion of a building that is subject to real property taxation under Chapter 8 of this title, The Urban Institute shall receive a rebate of its proportionate share of the real property tax paid with respect to the building, if:

(1) It is liable under the lease for its proportionate share of the real property tax;

(2) It applies for the rebate of real property tax by September 15 of the calendar year in which the tax was payable as provided under § 47-811; and

(3) The real property tax was paid.

(b) The rebate shall be the amount of the portion of the real property tax that was paid, either directly or indirectly, by The Urban Institute under its lease with the lessor.

(c) The application for the rebate shall include:

(1) A copy of the lease with the lessor; and

(2) Documentation that the tax has been paid.

(d) If a proper application has been made, the Chief Financial Officer shall rebate the tax on or before December 31 of the same calendar year.

(e) The real property tax rebate established by this section shall begin no earlier than January 1, 2015 and shall be effective for a 10-year period. The first year of the 10-year period shall be the year that The Urban Institute occupies a building or a portion of a building that is subject to real property taxation under Chapter 8 of this title pursuant to a signed lease with the lessor of that building or building portion. The amount of the rebate shall not exceed \$ 1 million per tax year.

HISTORY: (Mar. 3, 2010, D.C. Law 18-111, § 7161(b), 57 DCR 181; Sept. 26, 2012, D.C. Law 19-171, § 130, 59 DCR 6190; Feb. 26, 2015, D.C. Law 20-155, § 7022, 61 DCR 9990.)

§ 47-4664. Whitman-Walker Clinic, Inc.; Square 0241 Lot 0129.

(a) Real property taxes paid with respect to Lot 0129, Square 0241 shall be rebated to the Whitman-Walker Clinic, Inc. ("WWC"), to the extent of WWC's proportionate share of the real property tax incurred if:

(1) The WWC is liable under the lease for its proportionate share of the real property tax;

(2) The WWC applies for the rebate of real property tax by September 15 of the calendar year in which the tax was payable as provided under § 47-811; and

(3) The real property tax was paid.

(b) The rebate shall be the amount of the real property tax passed through to WWC under a lease with the lessor that was paid, directly or indirectly, by WWC.

(c) The application for the rebate shall include:

(1) A copy of the lease with lessor; and

(2) Documentation that the real property tax has been paid.

(d) If a proper application as required by this section has been submitted, the Chief Financial Officer shall rebate the real property tax on or before December 31 of the same calendar year.

(e) The rebate provided pursuant to this section shall apply beginning with tax year 2015.

(f) The rebate provided pursuant to this section shall be in addition to, and not in lieu of, any other tax, financial, or development incentive, or tax credit, or any other type of incentive provided to WWC under any District or federal program.

HISTORY: (Feb. 26, 2015, D.C. Law 20-155, § 7062(b), 61 DCR 9990.)

§ 47-869 Performing Arts Promotion Amendment Act of 2018 tax rebate.

“(17)(A) The term “qualified business” means a business that:

“(1) Hosts live performances by performing artists for a minimum of 48 hours per month; and

“(2) Has a seating capacity of under 300 seats.

“(B) For the purposes of this paragraph, the term “live performance” means an act of staging or presenting a play, concert, or other form of entertainment before an audience where the artist is paid according to experience, talent, and best community practices for their form of entertainment.”.

(c) A new section 47–869 is added to read as follows:

“§ 47–869. Performing arts venue real property tax rebate.

“(a) For taxable years beginning after December 31, 2018, a qualified business that leases real property that is taxed under this chapter or under Chapter 10 of this title shall receive a rebate of that portion of the tax, if any, that represents the qualified business’ pro rata share of the lessor’s tax on the property if:

“(1) The qualified business is liable under the lease for the pro rata share of the tax;

“(2) The qualified business applies for the rebate of the tax on or before September 15; and

“(3) The real property tax was paid.

“(b) The application shall include:

“(1) A copy of the lease with the lessor;

“(2) Documentation that the real property tax has been paid; and

“(3) Documentation that the qualified business met the requirements of § 47-802(17) during the tax year for which the rebate is being requested.

“(c) If a proper application has been submitted, the Chief Financial Officer shall rebate the real property tax on or before December 31 of the same calendar year.

“(d) The rebate provided pursuant to this section shall be:

“(1) The lesser of the qualified business’ pro-rata share of the real property tax that was paid, directly or indirectly, by the qualified business or \$15,000 per Applicant per year; and

“(2) In addition to, and not in lieu of, any other tax, financial, or development incentive, tax credit, or any other type of incentive provided to a qualified business under any District or federal program.”.

§ 47-4667. East End Grocery and Retail Incentive tax exemption.

(a)

(1) Subject to subsection (d) of this section, the development of a new eligible business in the following locations shall be eligible for tax exemptions in accordance with subsection (b) of this section:

(A) Capitol Gateway;

(B) East River Park;

(C) The Shops at Penn Hill;

(D) Parkside Planned Unit Development;

(E) St. Elizabeths East Campus;

(F) The existing United Medical Center parcel; and

(G) Columbian Quarter.

(2) Subject to subsection (d) of this section, new grocery stores constructed in Ward 7 or Ward 8 shall be eligible for tax exemptions in accordance with subsection (b) of this section.

[subsection (b) omitted]

(c)

(1) If an eligible business leases real property that is subject to tax under Chapter 8 of this title, the eligible business shall receive a rebate of the tax that represents the eligible business’ pro rata share of the tax levied for the tax year on that portion of the real property that the eligible business leases

if:

- (A) The eligible business is liable under the lease for its pro rata share of the tax;
 - (B) An application for the rebate of the tax is made on or before December 31 of the succeeding tax year; and
 - (C) The lessor paid the tax.
- (2) The rebate shall be the amount of the pro rata share of the tax paid by the eligible business as required by the lease.
- (3) The application required by paragraph (1)(B) of this subsection shall include:
- (A) A copy of the lease; and
 - (B) Documentation, as required by the Mayor, that the tax has been paid.
- (4) If a proper application has been made, the Mayor shall require that a rebate be provided to the eligible business on or before March 1 of the succeeding tax year.
- (5) Any rebates authorized under this subsection shall be paid from the General Fund of the District of Columbia.
- (d)
- (1) To qualify for the tax exemptions set forth in this section, the owner of an eligible business shall certify to the Mayor semiannually that 50% of its full-time employees at the eligible business are District residents.
- (2) For an eligible business that is a grocery store, or selling grocery and retail goods, to be eligible for the tax exemption under subsection (b) of this section, the eligible business has to accept Supplemental Nutrition Assistance Program and Women, Infants, and Children benefits and offer fresh food items such as vegetables, fruits, meat, dairy, and eggs.
- (e)
- (1) The Mayor shall certify to the Office of Tax and Revenue semiannually that each business is eligible to receive the exemptions set forth in subsection (b) of this section.
- (2) The certification shall:
- (A) Identify the property or portion thereof (by square and lot) or person (by full legal name and taxpayer identification number) eligible to receive an exemption;
 - (B) The taxes for which the exemption is granted; and
 - (C) The period or date at which each exemption commences and terminates; provided, that no exemption shall be more than 30 years in duration.
- (3) The Mayor shall notify the Office of Tax and Revenue if a property loses entitlement to any exemption previously certified, and the date of such loss of entitlement.
- (f) The Mayor, pursuant to subchapter I of Chapter 5 of Title 2, shall issue rules to implement the provisions of this section.
- (g) For the purposes of this section, the term:
- (1) “Anchor store” means, generally, a major, large, well-known chain retailer that offers various goods and is a driver of business to smaller retailers in the area.
 - (2) “Eligible business” means a grocery anchor store, an anchor store selling grocery and retail goods, up to one retail store per location that co-anchors the development, or a sit-down restaurant.

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APPENDIX B: REBATE PROGRAM CONTACTS

For online application submission and general inquiries, please send a web message through
MyTax.DC.gov.

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