

INSTRUCTIONS FOR PREPARING A REAL PROPERTY URBAN FARMING TAX ABATEMENT APPLICATION

PLEASE READ AND FOLLOW THESE INSTRUCTIONS CAREFULLY

These instructions apply to an owner's application for an up to 90% tax abatement of real property taxes for the portion of property used continuously as an urban farm, pursuant to D.C. Official Code §47-868 "Reduced tax liability for certain urban farms." Do not delete or alter any part of the application. Complete all sections. If a question is not applicable, mark "n/a." If you need more room to respond to a question, attach supplemental pages. Mark all supplemental pages with the applicant's name, the property address, application tax year, and the question number. Fill out the form accurately and double check all of your answers. Provide all of the square footage measurements requested for DOEE to verify your calculations. Be sure to also accurately calculate the percentage of property used as a farm. This, in addition to the annual beginning and end dates of farm utilization will be what determines your tax abatement amount.

two part certification process. First you will apply to participate in the program, providing all of the requested information. Once your application is accepted, your application will be processed and entered into the DOEE Urban Farming Tax Abatement (UFTA) program and recorded as a participating member. If your application is not accepted you will be notified within 30 days. The second part of the application will involve a DOEE site visit(s) to your location. The objective of the site visit will be to verify the information given on the UFTA application as well as verify the continual use of the farm during the dates proposed. Once approved, your farm application will be certified and sent to the Office of Tax revenue for processing. Site visits will be scheduled in advance and will likely be scheduled to align with the tax years.

TAX YEAR BILLING	PERIOD	DUE DATE
1 st Half of Tax year	October 1 - March 31	March 31
2 nd Half of Tax year	April 1 - September 30	September 15

Completed forms must be dated, signed, notarized and returned to:

Kate Lee

Pronouns: she/her/hers

Director, Office of Urban Agriculture
Department of Energy & Environment

1200 First Street NE, 7th Floor

Washington, DC 20002

Cell: (202) 924-8932

doee.dc.gov

THE PROGRAM'S FUNDING OVERVIEW

- There is a \$20,000 annual tax abatement cap per property on each lot (\$10,000 per half year). Amount of tax abatement allowable for each site is set at a maximum of \$20,000 or up to a 90% tax abatement of real property taxes for the portion of property used continuously as an urban farm, whichever is less.
- Applicants will be required to certify the time in which the farm is continuously in use.

CALCULATING YOUR TAX ABATEMENT

If real property is used as an urban farm, then up to 90% of the real property tax otherwise levied pursuant

to D.C. Official Code §47-811 on the portion of the real property exclusively in use as an urban farm shall be abated for each real property tax year that such portion of the real property is used as an urban farm; provided, that if an urban farm is located on or in an improvement to real property, the abatement shall be applied only to the real property tax otherwise levied pursuant to §47-811 on the portion of the improvement in use as an urban farm, as computed as follows (defined under subsection (a-1) of D.C. Official Code §47-811):

- (1) In the case of an urban farm located in an improvement to real property not exclusively used for urban farming, the portion of the improvement in use as an urban farm shall be computed by dividing the square footage of the portion of the improvement used for urban farming by the area of the improvement.
- (2) In the case of an urban farm located on an improvement to real property not exclusively used for urban farming, (e.g. a roof or other part of the structure) the portion of the improvement in use as an urban farm shall be computed by dividing the square footage of the portion of the improvement used for urban farming by the total square footage of the improvement, which shall be computed as the sum of the gross building area of the improvement and the roof area.

KEY TERMS

“Urban farm” means any property in the District of Columbia that is used for the growing, cultivating, processing, and distributing of produce for profit, not for profit, or for educational purposes. (D.C. Official Code §47-811(4))

“Vacant land” means land located in the District of Columbia that:

- (A) Consists of at least 2,500 contiguous square feet of unimproved land.
 - (B) Is not the subject of a pending agreement for development or sale for the period proposed of use.
- (D.C. Official Code §47-811(5))

“Produce” means any substance produced for human consumption and nourishment using horticultural techniques, such as vegetables, fruits, grains, mushrooms, honey, herbs, nuts, seeds, and rootstock. (D.C. Official Code §47-811(3))

* This is not intended to exclude other forms of agriculture otherwise permitted in the District.

ADDITIONAL APPLICATION INSTRUCTIONS

- Please include three to four (3-4) printed color photographs of the portion of property used continuously as an urban farm site. Ensure that the photographs are adequate to show the existing conditions on the entire area.
- Include a narrative statement (500 word maximum) demonstrating how your farm will promote and foster a sustainable food system.