

## **Benefits of Tax Abatement Request**

### **New District and Community Benefits**

1. As part of the new residential development, Perseus will include a 1000 square feet permanent community room that ANC2B and the Dupont Circle Citizens Association can hold their regular meetings and other community stakeholder may also make use of the Community Room. This room may also be used for other community purposes.
  
2. At present, the Supreme Council has a surface parking lot with approximately seventy-two (72) parking spaces. It makes these parking spaces available to the Jewish Community Center of Washington, DC and nearby churches for free or a nominal charge. With the construction of the residential building on the parking lot space, the Supreme Council will continue to have forty (40) parking spaces. The Supreme Council's forty (40) parking spaces will be made available in the evenings and the weekends to the Jewish Community Center to help it and its many volunteers to continue and to increase the many benefits the Center is providing to the nearby Community and to the larger District community. For example, these benefits include:
  - A. The Center has a Preschool. Its After School program in partnership with Ross Elementary School has over 90 children. The Center runs a day camp not only in the summer but on all school breaks throughout the year as well. The Parenting classes, include everything from "how to start a family" a program primarily targeted for the LGBT community, how to sing to your baby, feeding and sleeping and movement classes, all of which are needed in the District.
  
  - B. The Center has a strong social justice program and provides meals on a weekly basis that are, prepared at the Center and distributed through DC Central Kitchen. In preparation for Thanksgiving the Center's volunteers from throughout the District prepare over 22,000 servings of food which are distributed through DC Central Kitchen.
  
  - C. The Center's Behrend Builders program, with the support of volunteers from the community and public and private schools throughout the District, help to rehab homes that are on the brink of being uninhabitable by low income residents. The Center helps keep people in their homes and thriving.
  
  - D. The Center has a very strong LGBT program and young adult program and is often the "home away from home" for many in our community.
  
  - E. The Center provides many other programs and activities to District residents. The Center is "an anchor" in the District community.
  
3. Allowing the Jewish Community Center to use the parking spaces will also provide additional benefit to the nearby community because they will not have to compete with visitors to the center for street parking in an area where such parking is saturated and is regulated by the Residential Parking Permit ("RPP") program and nearby public parking lots are non-existing.

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4. The Supreme Council will construct a small playground near the Temple on the S Street side for swing sets, multi-purpose climbing sets, slides, see-saws and boulder mounds.
5. The tax abatement will help the Supreme Council and Perseus to convert a vacant piece of tax exempted land into a residential building that will be added to the District's property tax rolls when the tax exemption period expires at the end of the 25<sup>th</sup> year. During the fifty years remaining on the ground lease, a total of \$82.7M will be produced in property taxes and the Supreme Council will continue to pay property taxes beyond the expiration of the ground lease.
6. When completed the residential building will produce approximately 115 new units and include approximately 8 affordable units, with annual estimated income taxes from the building's residents of \$128,000, annual estimated sale taxes of \$88,000 and a positive economic impact on neighborhood businesses. See Attachment A at Page 2.
7. During construction the residential project will produce 487 temporary jobs and "will support 281 jobs for District residents with total earnings of \$9.4 million". During this same period, the construction of the residential building "will generate an estimated \$12.5 million in annual income activity within the District". See Attachment A at Pages 2 and 5.
8. When the residential building is completed, nine (9) employees will be required for its ongoing management, "with average annual compensation .... of \$48,469" and "[t]he building's ongoing operation will support 82 jobs for District residents, with total annual earnings of \$2.4 million". See Attachment A at pages 2, 4 and 6.
9. Perseus will comply with the District's First Source Employment and Certified Business Enterprise laws and regulations, which will bring income taxes and other revenue to the District and benefits to District residents.
10. The tax abatement will help the Supreme Council to complete a restoration, rehabilitation and code compliance project on one of the District's and the nation's most important historical and architectural landmarks and to preserve a historical building that is among the first group of buildings to receive individual listing in the D.C. Inventory of Historic Sites on November 8, 1964.
11. The tax abatement will assist the Supreme Council in financing the additional cost of the restoration, rehabilitation and code compliance project for the Temple, making it safer and more accessible to tourists and visitors, especially those who are physically challenged, and to preserve this important historical and architectural structure and to keep it open to the public. Also, by continuing to maintain its national and international headquarters in the historical Temple, the Supreme Council will continue to bring tourists and visitors to the District and along with them, added economic benefits for the District and the local business community.

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### **Existing District and Community Benefits**

1. The Temple is one of the District's not-on-the-mall or near-the-mall well-visited tourist attractions that helps to support one of the District's leading industries -- tourism. With its Biennial Meeting and other events held in the District throughout the year, the Supreme Council brings hundreds of national and international families to the District of Columbia helping to strengthen the tourist and hotel industries. While many visitors tour the Temple on their own, many individuals and groups prefer a guided tour. The Supreme Council employs 20 college students from the local universities as tour guides; with approximately 1/6 being District residents.
2. In 1886, the first public library was opened in the District of Columbia and was housed in the Supreme Council's Temple located at 433 3<sup>rd</sup> Street, Northwest. When the Supreme Council moved to its present location in 1915, the library was moved with it. Today, this library is still open to the public and houses 175,000 volumes of historic and rare books.
3. For several years, the librarian at the Temple has hosted a very popular Saturday morning children's programs in the Temple's basement for nearby community families and others. This program was temporarily placed on hold until required safety improvements were completed. These safety requirements have been completed and the Saturday morning children's program is being reinstated at this time. This program involves an hour of entertainment for children with activities such as singing, reading and games.
4. The Supreme Council supports an educated public. In 1927, the Supreme Council established a scholarship program at the George Washington University. This scholarship program is open to students in the fifty states, District of Columbia and US territories. During the year, this scholarship program supports between 40 to 50 graduate and undergraduate students.
5. The Supreme Council also provides scholarship funds to students in addition to the scholarship program it established in 1927, which is administered by the George Washington University. For example, in 2017 the Scottish Rite provided scholarship funds to 31 students in addition to the George Washington University scholarship program. Over \$95,000 was provided, including \$23,000 to District residents.
6. The Supreme Council also supports charitable and service organizations. Through its Scottish Rite Foundation the Supreme Council has been a strong supporter and contributor to the Scottish Rite Center for Childhood Language Disorders located at 2800 16<sup>th</sup> Street, N.W. Over six hundred (600) District of Columbia children have been served by the Center's programs.
7. In an area where parking is saturated and regulated by a Residential Parking Permit ("RPP") the Supreme Council provides relief to local community residents by making its parking lot available to the following community organizations and religious establishments: the Jewish Community Center, Universalist National Memorial Church, The Spooky Theatre, Bet Mishpachah and Beth Shalom. The parking lot is made available at minimal or no cost.

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8. The Supreme Council permits the residents to use the front steps and the platform of the Temple for various activities, including exercising and reading.

### **Past Benefits to the Community**

1. For over twenty (20) years, the Supreme Council allowed local residents and others to use part of its vacant property for a garden. The Supreme Council paid all upkeep of the property, including paying property taxes on the property until it was exempted in 2015.