

DISTRICT OF COLUMBIA
OFFICIAL CODE

TITLE 47.
TAXATION, LICENSING, PERMITS,
ASSESSMENTS, AND FEES.

CHAPTER 12.
SPECIAL ASSESSMENTS.

2001 Edition

DISTRICT OF COLUMBIA OFFICIAL CODE
CHAPTER 12. SPECIAL ASSESSMENTS.

TABLE OF CONTENTS

| | |
|---|--|
| § 47-1201. Public improvements generally--Protest by aggrieved property owner. | |
| § 47-1202. Public improvements generally--Power of Mayor to abate, reduce, or adjust. | |
| § 47-1202.01. Deferral or forgiveness of special assessments. | |
| § 47-1203. Public improvements generally--Notice of levying; payment; interest; delinquency sale. | |
| § 47-1204. Condemnation proceedings; payment; interest; delinquency sale. | |
| § 47-1205. Removal of nuisances; payment; interest; delinquency sale; redemption. | |
| § 47-1206. Power and duty of Mayor to reassess. | |
| § 47-1207. Improvements of streets about the Capitol. | |

CHAPTER 12. SPECIAL ASSESSMENTS.

§ 47-1201. PUBLIC IMPROVEMENTS GENERALLY--PROTEST BY AGGRIEVED PROPERTY OWNER.

Any property owner aggrieved by any special assessment levied by the District of Columbia for any public improvement, other than a special assessment levied by a jury in a condemnation proceeding, may, within 60 days after service of notice of such assessment as provided in § 47-1203, file with the Mayor of the District of Columbia a protest in writing against such assessment setting forth specifically the grounds of such protest and may request a hearing thereon. No ground of protest not specifically set forth need be considered by the Mayor. If a hearing is requested the same shall be held, in the discretion of the Mayor, either before him or before 1 or more agents designated by him. At such hearing, physical facts which may be ascertained by view may be considered whether proved or not. If the hearing is held before an agent or agents, such agent or agents shall report in writing to the Mayor the substance of the evidence taken and the arguments made at the hearing, together with the findings (which may include a statement of any physical facts not proved at the hearing but which may be ascertained by view) and the recommendations of such agent or agents. A copy of such report, findings, and recommendations shall be mailed to the protestant 10 days before being presented to the Mayor, and the protestant may, before such report, findings, and recommendations are presented to the Mayor, file with such agent or agents exceptions to such report and findings, which exceptions shall be presented to the Mayor with such report, findings, and recommendations. If the Mayor finds that the property of the owner so protesting is not benefited by the improvement for which said assessment is levied, or is benefited less than the amount of such assessment or is unequally or inequitably assessed with relation to other property abutting such improvement, the Mayor shall abate, reduce, or adjust such assessment in accordance with such findings. In computing the time hereinafter provided in which a special assessment may be paid without interest there shall be excluded therefrom the time between the date of the filing of any such protest and the date of mailing notice of the action thereon by the Mayor. This section shall be effective only as to assessments levied for work completed subsequent to the passage and approval of §§ 47-1201 to 47-1206.

(June 25, 1938, 52 Stat. 1198, ch. 702, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1201.

1973 Ed., § 47-1101.

§ 47-1202. PUBLIC IMPROVEMENTS GENERALLY--POWER OF MAYOR TO ABATE, REDUCE, OR ADJUST.

The Mayor of the District of Columbia is authorized, but not directed, whenever in his judgment and discretion any property upon which a special assessment has been levied by the District of Columbia is not benefited by the improvement for which such special assessment was levied, or is benefited less than the amount of such assessment, or is unequally or inequitably assessed with relation to other property abutting such improvement, to abate, reduce, or adjust such assessment in accordance with such finding. This section shall not apply to any assessment levied by a jury in a condemnation proceeding, or to any assessment levied for work completed subsequent to June 25, 1938, or to any assessment levied under subchapter III of Chapter 4 of Title 9; provided, however, that nothing in this section shall be construed as affecting protests filed under the provisions of subchapter III of Chapter 4 of Title 9 within the time prescribed in said sections.

(June 25, 1938, 52 Stat. 1199, ch. 702, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1202.

§ 47-1202.01. DEFERRAL OR FORGIVENESS OF SPECIAL ASSESSMENTS.

The Mayor may defer or forgive, in whole or in part, any special assessment levied by the District of Columbia with respect to any qualified real property approved pursuant to § 6-1503.

(June 25, 1938, ch. 702, § 2a; as added Oct. 20, 1988, D.C. Law 7-177, § 7, 35 DCR 6158; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1202.1.

1973 Ed., § 47-1102.

Legislative History of Laws

Law 7-177, the "Economic Development Zone Incentives Amendment Act of 1988," was introduced in Council and assigned Bill No. 7-208, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 28, 1988 and July 12, 1988, respectively. Signed by the Mayor on August 2, 1988, it was assigned Act No. 7-237 and transmitted to both Houses of Congress for its review.

Miscellaneous Notes

Mayor authorized to issue rules: Section 13 of D.C. Law 7-177 provided that the Mayor shall issue rules to implement the provisions of the act.

§ 47-1203. PUBLIC IMPROVEMENTS GENERALLY--NOTICE OF LEVYING; PAYMENT; INTEREST; DELINQUENCY SALE.

(a)(1) When any special assessment for a public improvement, with the exception of assessments levied in condemnation proceedings, is levied by the District of Columbia upon any lot or parcel of land, notice of the levying of such assessment shall be served upon the record owner thereof in the manner herein provided, and if there be more than 1 record owner of such lot or parcel of land notice served on one of the owners shall be sufficient. Such notice shall be deemed to have been served when served by any of the following methods:

(A) When forwarded to the last-known address of the owner as recorded in the real estate assessment records of the District of Columbia by registered or certified mail, with return receipt, and such receipt shall constitute prima facie evidence of service upon such owner if such receipt is signed either by the owner or by a person of suitable age and discretion located at such address; provided, that valid service upon the owner shall be deemed effected under this subparagraph if such notice shall be refused by the owner and not delivered for that reason;

(B) When delivered to the person to be notified;

(C) When left at the usual residence or place of business of the person to be notified with a person of suitable age and discretion then resident or employed therein;

(D) If no such residence or place of business can be found in the District of Columbia by diligent search, then if left with any person of suitable age and discretion employed at the office of any agent of the person to be notified, which agent has any authority or duty with reference to the land or tenement to which said notice relates;

(E) If any such notice forwarded by registered or certified mail be returned for reasons other than refusal, or if personal service of such notice cannot be effected, then if published on 3 consecutive days in a daily newspaper published in the District of Columbia; or

(F) If by reason of an outstanding unrecorded transfer of title the name of the owner cannot, by diligent search, be ascertained, then if served on the owner of a record in a manner hereinbefore provided.

(2) Any notice to a corporation shall, for the purposes of §§ 47-1201 to 47-1206, be deemed to have been served on such corporation if served on the president, secretary, treasurer, general manager, or any principal officer of such corporation in a manner hereinbefore provided for the service of notices on natural persons holding property in their own right; and notices to a foreign corporation shall, for the purposes of §§ 47-1201 to 47-1206, be deemed to have been served if served personally on any agent of such corporation, or if left with any person of suitable age and discretion residing at the usual residence or employed at the usual place of business of such agent in the District of Columbia. The cost of publication, if any, shall be paid out of the general revenues of the District. The notice herein provided for shall be in lieu of any and all other notice now required by law.

(3) In case such notice is served by any method other than personal service, a copy of such notice shall also be sent to the owner by ordinary mail.

(b)(1) All special assessments authorized to be levied by the District of Columbia for public improvements, with the exception of assessments levied in condemnation proceedings, may be paid without interest within 60 days from the date of service of notice or of the last publication of notice as the case may be. Interest of one-half of 1% for each month or part thereof shall be charged on all unpaid amounts from the expiration of 60 days from the date of service or last publication as the case may be. Any such assessment may be paid in 3 equal installments with interest thereon. If any such assessment or any part thereof shall remain unpaid after the expiration of 2 years from date of service of notice or last publication of notice as the case may be, the property against which said assessment was levied may be sold for such assessment or unpaid portion thereof with interest and penalties thereon at the next ensuing annual tax sale conducted under Chapter 13A of this title, in the same manner and under the same conditions as property sold for delinquent general taxes, if said assessment with interest and penalties thereon shall not have been paid in full prior to said sale.

(2) This subsection shall apply only to assessments for public improvements completed subsequent to June 25, 1938, and assessments for public improvements completed on or before June 25, 1938, shall be levied and collected and bear interest as if §§ 47-1201 to 47-1206 had not been passed, except that where service sewers or water mains, or both, have been laid prior to June 25, 1938, but assessments therefor have not been levied for the reason that the property abutting the street, avenue, road, or alley in which the service sewer or water main is laid has not been subdivided, assessments for such sewers or water mains, or both, levied after June 25, 1938, because of the subdivision of the property or its connection with the sewer or water main or both, shall be levied, collected, and bear interest as provided in this subsection.

(June 25, 1938, 52 Stat. 1199, ch. 702, § 3; June 17, 1959, 73 Stat. 75, Pub. L. 86-46, §§ 1, 3; Apr. 9, 1997, D.C. Law 11-198, § 204(a), 43 DCR 4569; enacted Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 508(e)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1203.

1973 Ed., § 47-1103.

Effect of Amendments

D.C. Law 13-305, in subsec. (b)(1), substituted "under Chapter 13A" for "pursuant to § 1301".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 204(a) of Fiscal Year 1997 Budget Support Temporary Amendment Act of 1996 (D.C. Law 11-226, April 9, 1997, law notification 44 DCR 2584).

For temporary (225 day) amendment of section, see § 8(e)(2) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary amendment of section, see § 204(a) of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181), § 204(a) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1996 (D.C. Act 11-429, October 29, 1996, 43 DCR 6151), and § 204(a) of the Fiscal Year 1997 Budget Support Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-2, February 19, 1997, 44 DCR 1590).

For temporary (90 day) amendment of section, see § 8(e)(2) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

Legislative History of Laws

Law 11-198, the "Fiscal Year 1997 Budget Support Act of 1996," was introduced in Council and assigned Bill No. 11-741, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 19, 1996, and July 3, 1996, respectively. Signed by the Mayor on July 26, 1996, it was assigned Act No. 11-360 and transmitted to both Houses of Congress for its review. D.C. Law 11-198 became effective April 9, 1997.

For Law 13-305, see notes under § 47-901.

§ 47-1204. CONDEMNATION PROCEEDINGS; PAYMENT; INTEREST; DELINQUENCY SALE.

Special assessments authorized to be levied in condemnation proceedings instituted by the District of Columbia may be paid without interest within 60 days after the ratification or confirmation of the verdict of the jury. Interest of one-third of 1% for each month or part thereof shall be charged on all unpaid amounts from the expiration of 60 days from the date of the ratification or confirmation of the verdict of the jury. Any such assessment may be paid in 5 equal installments with interest thereon. If any such assessment or any part thereof shall remain unpaid after the expiration of 4 years from the date of the ratification or confirmation of the verdict of the jury the property against which said assessment was levied may be sold for such assessment or unpaid portion thereof with interest and penalties thereon at the next ensuing annual tax sale conducted under Chapter 13A of this title, in the same manner and under the same conditions as property sold for delinquent general taxes, if said assessment with interest and penalties thereon shall not have been paid in full prior to said sale. This section shall apply only to assessments ratified or confirmed by the court after June 25, 1938, and assessments ratified or confirmed on or before June 25, 1938, shall be levied and collected and bear interest as if §§ 47-1201 to 47-1206 had not been passed.

(June 25, 1938, 52 Stat. 1200, ch. 702, § 4; Apr. 9, 1997, D.C. Law 11-198, § 204(b), 43 DCR 4569; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 508(e)(3), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1204.

1973 Ed., § 47-1104.

Effect of Amendments

D.C. Law 13-305 substituted "under Chapter 13A" for "pursuant to § 1301".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 204(b) of Fiscal Year 1997 Budget Support Temporary Amendment Act of 1996 (D.C. Law 11-226, April 9, 1997, law notification 44 DCR 2584).

For temporary (225 day) amendment of section, see § 8(e)(3) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary amendment of section, see § 204(b) of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181), § 204(b) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1996 (D.C. Act 11-429, October 29, 1996, 43 DCR 6151), and § 204(b) of the Fiscal Year 1997 Budget Support Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-2, February 19, 1997, 44 DCR 1590).

For temporary (90 day) amendment of section, see § 8(e)(3) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

Legislative History of Laws

For legislative history of D.C. Law 11-198, see Historical and Statutory Notes following § 47-1203.

For Law 13-305, see notes under § 47-901.

§ 47-1205. REMOVAL OF NUISANCES; PAYMENT; INTEREST; DELINQUENCY SALE; REDEMPTION.

(a) Except as provided in subsections (b) and (c) of this section, all assessments authorized to be levied by the District of Columbia to reimburse it for money expended in the removal of nuisances shall bear interest at the rate of 1 1/2 % per month or part thereof from the date such assessment was levied. If any such assessment shall remain unpaid after the expiration of 60 days from the date such assessment was levied the property against which such assessment was levied may be sold for such assessment with interest and penalties thereon at the next ensuing annual tax sale conducted under Chapter 13A of this title, in the same manner and under the same conditions as property sold for delinquent general taxes, if such assessment with interest and penalties thereon shall not have been paid in full prior to said sale.

(b) All assessments authorized to be levied by the District of Columbia to reimburse it for money spent in the removal or abatement of nuisances or the correction of any other condition on real property that is violative of any District law or regulation pursuant to § 42-3131.01, or the correction of any unsafe condition pursuant to §§ 6-801 and 6-803, shall bear interest at the rate of 1 1/2 % per month or part of a month from the date the assessment was levied. If any part of the assessment remains unpaid after the

expiration of 60 days from the date the assessment was levied, the property against which the assessment was levied may be sold for the outstanding assessment, plus interest and penalties, at the next ensuing tax sale, but no later than 6 months from the expiration of 60 days from the date of the assessment, in the same manner and under the same conditions as property sold for delinquent general taxes, if the assessment, plus interest and penalties, is not paid in full prior to the sale.

(c) For the purposes of any property sold pursuant to subsection (b) of this section, the redemption period specified in §§ 47-847, 47-1304, 47-1306, 47-1307, and 47-1312 shall be 6 months.

(June 25, 1938, 52 Stat. 1200, ch. 702, § 5; Apr. 19, 1977, D.C. Law 1-124, title VII, § 701, 23 DCR 8749; Mar. 16, 1978, D.C. Law 2-52, § 2, 24 DCR 4832; Aug. 9, 1986, D.C. Law 6-135, § 13, 33 DCR 3771; Apr. 9, 1997, D.C. Law 11-198, § 204(c), 43 DCR 4569; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 508(e)(4), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1205.

1973 Ed., § 47-1105.

Effect of Amendments

D.C. Law 13-305, in subsec. (a), substituted "under Chapter 13A" for "pursuant to § 1301".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 204(c) of Fiscal Year 1997 Budget Support Temporary Amendment Act of 1996 (D.C. Law 11-226, April 9, 1997, law notification 44 DCR 2584).

For temporary (225 day) amendment of section, see § 8(e)(4) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary amendment of section, see § 204(c) of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181), and see § 204(c) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1996 (D.C. Act 11-429, October 29, 1996, 43 DCR 6151).

For temporary amendment of section, see § 204(c) of the Fiscal Year 1997 Budget Support Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-2, February 19, 1997, 44 DCR 1590).

For temporary (90 day) amendment of section, see § 3(d)(2) and 6(b) of the Redevelopment Land Agency Disposition Review Congressional Review Emergency Amendment Act of 2000 (D.C. Act 13-524, January 11, 2001, 48 DCR 624).

For temporary (90 day) amendment of section, see § 8(e)(4) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14-22, March 16, 2001, 48 DCR 2706).

Legislative History of Laws

Law 1-124, the "Revenue Act For Fiscal Year 1978," was introduced in Council and assigned Bill No. 1-375, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 3, 1976 and December 17, 1976, respectively. Signed by the Mayor on January 25, 1977, it was assigned Act No. 1-226 and transmitted to both Houses of Congress for its review.

Law 2-52, the "Increase Rate of Interest on Special Assignments Act of 1977," was introduced in Council and assigned Bill No. 2-185, which was referred to the Committee on Finance and Revenue and to the Committee on Housing and Urban Development for comments. The Bill was adopted on first and second readings on October 11, 1977 and October 25, 1977, respectively. Signed by the Mayor on December 7, 1977, it was assigned Act No. 2-113 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 6-135, see Historical and Statutory Notes following § 47-847.

For legislative history of D.C. Law 11-198, see Historical and Statutory Notes following § 47-1204.

For Law 13-305, see notes under § 47-901.

Miscellaneous Notes

Approval of amendments to rules for real property taxes: Pursuant to Resolution 7-72, the "Homestead Housing Tax Sale Amendment Approval Resolution of 1987," effective June 2, 1987, the Council approved proposed amendments to Chapter 3, Title 9 DCMR, rules for real property taxes which were transmitted to Council by the District of Columbia Homestead Program Administration, Department of Housing and Community Development.

§ 47-1206. POWER AND DUTY OF MAYOR TO REASSESS.

The Mayor of the District of Columbia is hereby authorized and directed, in any case where a special assessment for public improvements in the District of Columbia, other than an assessment levied by a jury in a condemnation proceeding, has been or hereafter may be quashed, set aside, or declared void by any court for any reason other than the right of the public authorities to levy an assessment for such improvement, to reassess the property in accordance with the benefits received from such improvement, after notice to the owner of the property and an opportunity afforded him to be heard, the hearing to be had before such agent or agents as the Mayor may designate. At such hearing physical facts which may be ascertained by view may be considered, whether proved or not. Such agent or agents shall report in writing to the Mayor the substance of the evidence taken and the arguments made at the hearing, together with the findings (which may include a statement of any physical facts not proved at the hearing which may be ascertained by view) and the recommendations of such agent or agents. A copy of such report, findings, and recommendations shall be mailed to the protestant 10 days before being presented to the Mayor, and the protestant may, before such report, findings, and recommendations are presented to the Mayor, file with such agent or agents exceptions to such report and findings, which exceptions shall be presented to the Mayor with such report, findings, and recommendations. The reassessment shall be made within 1 year from the date the judgment or decree quashing, setting aside, or declaring void the assessment becomes final and not subject to review. Notice of such reassessment shall be given the property owner in the same manner as if such reassessment was an original assessment, and such reassessment shall bear interest and be collected in the same manner as if such reassessment was an original assessment.

(June 25, 1938, 52 Stat. 1201, ch. 702, § 6; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1206.

1973 Ed., § 47-1106.

§ 47-1207. IMPROVEMENTS OF STREETS ABOUT THE CAPITOL.

In the improvements of streets about the Capitol, the Secretary of the Interior shall assess and collect the cost of all improvements made in front of all private property in the same proportion as charged by the District authorities for the same purpose.

(R.S., D. C., § 152; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1207.

1973 Ed., § 47-1107.