

DISTRICT OF COLUMBIA
OFFICIAL CODE

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

CHAPTER 13.
REAL PROPERTY TAX SALES.

2001 Edition

DISTRICT OF COLUMBIA OFFICIAL CODE

CHAPTER 13. REAL PROPERTY TAX SALES.

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CHAPTER 13. REAL PROPERTY TAX SALES.

§ 47-1301. DELINQUENT TAXES--LIST; NOTICE OF SALE; PUBLIC AUCTION.

(a) The Assessor of the District of Columbia shall prepare a list of all taxes on real property in the District subject to taxation on which the taxes are levied and in arrears on the first day of July of each year and on the first day of October of each year beginning with tax year 1994 and each tax year thereafter. The notice of sale and the delinquent tax list shall be advertised according to regulations prescribed by the Council of the District of Columbia in not less than 2 general circulation newspapers, published in the District, once every 2 weeks or more frequently. If the taxes due, together with the penalties and costs that may have accrued thereon, shall not be paid prior to the day fixed for sale, the property will be sold, under the direction of the Mayor of the District of Columbia, at public auction at the office of the said Collector of Taxes, commencing at least 3 weeks after the first publication of said notice and continuing on each following day, Saturdays, Sundays and legal holidays excepted, until all said delinquent property is sold; a description sufficient to identify the property shall be considered a proper description.

(b)(1) Notwithstanding the provisions of subsection (a) of this section, only real property taxes delinquent as of October 1, 1993, that remain unpaid at the time of sale, shall be sold at the January 1995 real property tax sale.

(2) Real property taxes delinquent as of October 1, 1994, that remain unpaid at the time of sale shall be sold at the real property tax sale to be held on the third Tuesday in July 1995.

(3) Beginning calendar year 1996 and each year thereafter, the annual real property tax sale shall be held on the third Tuesday in July.

(Feb. 28, 1898, 30 Stat. 250, ch. 32, § 1; July 1, 1902, 32 Stat. 632, ch. 1358, § 1(1); July 3, 1926, 44 Stat. 834, ch. 759, § 9; Mar. 2, 1927, 44 Stat. 1303, ch. 271; May 21, 1928, 45 Stat. 650, ch. 659; Feb. 25, 1929, 45 Stat. 1268, ch. 314; Oct. 26, 1973, 87 Stat. 508, Pub. L. 93-140, § 25(a); Mar. 16, 1982, D.C. Law 4-81, § 5, 29 DCR 156; Sept. 30, 1993, D.C. Law 10-25, § 108, 40 DCR 5489; June 14, 1994, D.C. Law 10-127, § 8, 41 DCR 2050; Sept. 26, 1995, D.C. Law 11-52, § 109(a), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 504(f), 48 DCR 334; Oct. 19, 2002, D.C. Law 14-213, § 33(m), 49 DCR 8140.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1301.

1973 Ed., § 47-1001.

Effect of Amendments

D.C. Law 13-305, in subsec. (a), inserted ", Saturdays".

D.C. Law 14-213, in subsec. (a), validated a previously made technical correction.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 108 of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

For temporary (225 day) amendment of section, see § 107(a) of Multiyear Budget Spending Reduction and Support Temporary Act of 1994 (D.C. Law 10-253, March 23, 1995, law notification 42 DCR 1652).

For temporary (225 day) amendment of section, see § 4(g) 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 § 109(a) of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

For temporary (90 day) amendment of section, see § 4(f) 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 4-81, the "Newspaper Publication Act of 1981," was introduced in Council and assigned Bill No. 4-323, which was referred to the Committee on the Judiciary. The Bill was adopted on first and second readings on November 10, 1981, and November 24, 1981, respectively. Signed by the Mayor on December 21, 1981, it was assigned Act No. 4-135 and transmitted to both Houses of Congress for its review.

Law 10-25, the "Omnibus Budget Support Act of 1993," was introduced in Council and assigned Bill No. 10-165, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 1, 1993, and June 29, 1993, respectively. Signed by the Mayor on July 16, 1993, it was assigned Act No. 10-57 and transmitted to both Houses of Congress for its review. D.C. Law 10-25 became effective on September 30, 1993.

Law 10-127, the "Real Property Statutory and Filing Deadlines Conformity Amendment Act of 1994," was introduced in Council and assigned Bill No. 10-450, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on February 1, 1994, and March 22, 1994, respectively. Signed by the Mayor on April 13, 1994, it was assigned Act No. 10-221 and transmitted to both Houses of Congress for its review. D.C. Law 10- 127 became effective on June 14, 1994.

Law 11-52, the "Omnibus Budget Support Act of 1995," was introduced in Council and assigned Bill No. 11-218, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on April 19, 1995, and June 6, 1995, respectively. Signed by the Mayor on July 13, 1995, it was assigned Act No. 11-94 and transmitted to both Houses of Congress for its review. D.C. Law 11-52 became effective on September 26, 1995.

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

For Law 14-213, see notes following § 47-820.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

§ 47-1302. DELINQUENT TAXES--NOTICE TO RECORD OWNER; CONTENTS.

(a) Annually and subsequent to July 1st, the Assessor of the District of Columbia shall mail to the record owner of each lot or parcel of land upon which a real property tax has been levied by the District of Columbia as of July 1st of the same year, a notice of the amount of the real property tax, and of the manner in which the amount of the real property tax is payable according to law. The notice shall state whether there were any delinquent real property taxes unpaid on July 1st of the year in which the notice is sent; provided, that if the address of the owner is unknown, the notice shall be mailed to the owner's agent, if known; and if there is more than 1 record owner of any lot or parcel, notice mailed to 1 of the owners shall be deemed in compliance with this section; provided further, that nothing in this section shall affect in any way the provisions of § 47-1203; provided further, that failure of the property owner or the property owner's agent to receive the notice shall not relieve the property owner of payment of any penalty or interest as required by law for the delinquent payment of real property taxes; provided further, that the term "record owner" shall include 1 or more persons whose leasehold interest or interests in a leasehold condominium, as that term is defined in § 42-1901.02(18), extends for the entire balance of the unexpired term or terms.

(b) Notwithstanding the provisions in subsection (a) of this section, beginning October 1, 1993, and for each tax year thereafter, annually and subsequent to October 1st, the Assessor of the District of Columbia shall mail to the record owner of each lot or parcel of land upon which a real property tax has been levied by the District of Columbia as of October 1st of the same year, a notice of the amount of such real property tax, and of the manner in which the amount of such real property tax is payable according to law. The notice shall state whether there were any delinquent real property taxes unpaid on October 1st of the year in which the notice is sent; provided, that if the address of the owner is unknown, the notice shall be mailed to the owner's agent, if known; and if there is more than 1 record owner of any lot or parcel, notice mailed to 1 of the owners shall be deemed compliance with this section; provided further, that nothing in this section shall affect in any way the provisions of § 47-1203; provided further, that failure of the property owner or the property owner's agent to receive the notice shall not relieve the property owner of payment of any penalty or interest as required by law for the delinquent payment of real property taxes; provided further, that the term "record owner" shall include 1 or more persons whose leasehold interest or interests in a leasehold condominium, as that term is defined in § 42- 1901.02(18), extends for the entire balance of the unexpired term or terms.

(June 25, 1938, ch. 702, § 12; Oct. 5, 1943, 57 Stat. 570, ch. 256; Dec. 18, 1979, D.C. Law 3-40, § 5, 26 DCR 1950; Sept. 30, 1993, D.C. Law 10-25, § 109, 40 DCR 5489; June 14, 1994, D.C. Law 10-127, § 7, 41

DCR 2050; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1302.

1973 Ed., § 47-1001a.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 109 of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

Legislative History of Laws

Law 3-40, the "Real Property Tax Rates for Tax Year 1980 Act," was introduced in Council and assigned Bill No. 3-176, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on September 25, 1979 and October 9, 1979, respectively. Signed by the Mayor on October 26, 1979, it was assigned Act No. 3-112 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 10-25, see Historical and Statutory Notes following § 47-1301.

For legislative history of D.C. Law 10-127, see Historical and Statutory Notes following § 47-1301.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

§ 47-1303. DELINQUENT TAXES--SALE OF PROPERTY.

(a) Upon the day specified in § 47-1301, the Mayor of the District of Columbia shall proceed to sell or cause to be sold any and all property upon which such taxes remain unpaid, and continue to sell the same every day, except Saturdays, Sundays, and legal holidays, until all the real property as aforesaid in § 47-1301 shall have been brought to auction and sold. In case no other person bids the amount due, together with penalties and costs, on any lot, the said Collector of Taxes shall bid the amount due, together with penalties and costs, on the same and purchase it for the District.

(b) Notwithstanding subsection (a) of this section, the Mayor may bid on any real property sold pursuant to § 34-2109, § 34-2110 or § 34-2407.02, that the Mayor deems suitable for inclusion in housing and community development programs such as the Homestead Preservation Program, the Tenant Assistance Program, urban renewal, or any other nonprofit community development program for low and moderate income people as authorized by law. A bid shall not exceed the estimated market value of the property or the total liability to the District government, whichever is less. Title acquired by the District government pursuant to this subsection shall be deemed to be prima facie evidence of clear title in fee simple.

(Feb. 28, 1898, 30 Stat. 250, ch. 32, § 2; July 1, 1902, 32 Stat. 633, ch. 1358, § 1(2); June 13, 1990, D.C. Law 8-136, § 7, 37 DCR 2620; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 504(g), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1303.

1973 Ed., § 47-1002.

Effect of Amendments

D.C. Law 13-305 substituted "every day, except Saturdays, Sundays, and legal holidays," for "every secular day".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 4(h) 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 (90 day) amendment of section, see § 4(g) 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 8-136, the "District of Columbia Water and Sewer Operations Amendment Act of 1990," was introduced

in Council and assigned Bill No. 8-269, which was referred to the Committee on Public Works. The Bill was adopted on first and second readings on March 27, 1990, and April 10, 1990, respectively. Signed by the Mayor on April 17, 1990, it was assigned Act No. 8-192 and transmitted to both Houses of Congress for its review.

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

Miscellaneous Notes

Mayor authorized to issue rules: Section 8 of D.C. Law 8-136 provided that within 60 days of June 13, 1990, the Mayor shall, pursuant to subchapter I of Chapter 5 of Title 2, issue proposed rules to implement the provisions of this act including rules regarding deposits, meters, liens, the sale and redemption of real property, the amnesty program, receivership, termination of water and sewer services, and administrative review; that the proposed rules shall be submitted to the Council for a 45-day period of review, excluding Saturdays, Sundays, legal holidays, and days of Council recess, and, if the Council does not approve or disapprove the proposed rules, in whole or in part, by resolution within this 45-day period, the proposed rules shall be deemed approved; and that if after 90 days from June 13, 1990, the Mayor has failed to issue proposed rules to implement the provisions of this act as provided in subsection (a) of this section, the Council may adopt any legislation necessary to accomplish the purposes of this act.

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

§ 47-1303.01. DEFINITIONS FOR §§ 47-1303.02 AND 47-1303.03.

For the purpose of §§ 47-1303.02 and 47-1303.03, the term:

- (1) "Adjoining property" means real property that has, in whole or in part, a common boundary with the bid off property.
- (2) "Bid off property" means real property that has been bid off in the name of the District at public auction to enforce the District's lien for unpaid taxes or assessments pursuant to § 47-1303 and for which the statutory redemption period has expired.

(Feb. 28, 1898, 30 Stat. 250, ch. 32, § 2a, as added Apr. 30, 1994, D.C. Law 10-115, § 202(a), 41 DCR 1216; Apr. 18, 1996, D.C. Law 11-110, § 54, 43 DCR 530; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1303.1.

Legislative History of Laws

Law 10-115, the "Financial Administration Revision and Clarification Act of 1994," was introduced in Council and assigned Bill No. 10-439, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on January 4, 1994, and February 1, 1994, respectively. Signed by the Mayor on February 25, 1994, it was assigned Act No. 10-205 and transmitted to both Houses of Congress for its review. D.C. Law 10-115 became effective on April 30, 1994.

Law 11-110, the "Technical Amendment Act of 1996," was introduced in Council and assigned Bill No. 11-485, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 5, 1995, and January 4, 1996, respectively. Signed by the Mayor on January 26, 1996, it was assigned Act No. 11-199 and transmitted to both Houses of Congress for its review. D.C. Law 11-110 became effective on April 18, 1996.

§ 47-1303.02. PRIVATE SALE OF UNIMPROVED RESIDENTIAL REAL PROPERTY BID OFF IN THE NAME OF THE DISTRICT.

(a) Notwithstanding any other provision of law, the Mayor may sell at private sale real property that has been bid off in the name of the District at public tax sale for 2 consecutive years and that has not been redeemed by the owner within the redemption period provided by law.

(b) Before accepting offers on the bid off property for private sale, the Mayor shall:

- (1) Send a final notice to the owner of the bid off property stating that the bid off property will be offered for private sale unless the bid off property is redeemed within 30 days after the date of the final notice by paying all taxes and assessments, including penalties, interest, costs, and charges against the bid off property; and
- (2) Notify all recorded lienholders that the bid off property shall be offered for private sale unless the bid off property is redeemed by the owner of the bid off property within the 30-day period specified in paragraph (1) of this subsection.

(c) Owners of adjoining property shall have the first opportunity to purchase bid off property at private sale. The Mayor shall notify the owners of adjoining property that:

(1) They may make offers to the Mayor to purchase the bid off property within a period of time set by the Mayor. The minimum offer acceptable shall be an amount equal to all current year's taxes and assessments, including penalties and interest, and costs charged against the property; and

(2) If they purchase the bid off property, they shall agree to the combining of the bid off property and the purchaser's adjoining property into a single tax lot that shall be reflected in the real property tax records of the District.

(d) If only 1 adjoining property owner offers to purchase the bid off property and meets the requirements of subsection (c) of this section, the Mayor shall accept the offer.

(e) If more than 1 adjoining property owner offers to purchase the bid off property and meets the requirements of subsection (c) of this section, the Mayor shall accept the highest offer.

(f) If no acceptable offer is made by an adjoining property owner within the time period determined by the Mayor, the Mayor shall sell the bid off property to any interested purchaser in accordance with procedures established by the Mayor. The minimum sale price acceptable shall be an amount equal to all current year's taxes and assessments, including penalties and interest, and costs charged against the property. Unsold bid off property shall not be returned to the public tax sale, but shall be retained by the Mayor until sold at private sale.

(g) An offer to purchase bid off property at private sale shall be made in writing on a form and under such conditions as the Mayor shall by regulation prescribe.

(Feb. 28, 1898, 30 Stat. 250, ch. 32, § 2b, as added Apr. 30, 1994, D.C. Law 10-115, § 202(b), 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1303.2.

Legislative History of Laws

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 47-1303.01.

§ 47-1303.03. TAX DEED.

(a) The Mayor shall issue a deed for the bid off property sold pursuant to § 47-1303.02 to the person whose offer the Mayor accepts.

(b) The deed shall be prima facie evidence of a good and perfect title in fee simple to the bid off property.

(Feb. 28, 1898, 30 Stat. 250, ch. 32, § 2c, as added Apr. 30, 1994, D.C. Law 10-115, § 202(c), 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1303.3.

Legislative History of Laws

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 43-1303.01.

§ 47-1303.04. REAL PROPERTY TAX ASSIGNMENT; SALE AND TRANSFERS.

(a) The District may assign or sell and transfer, for consideration, to a third party, tax liens bid off in the name of the District pursuant to § 47-1301 or tax liens that remain unsatisfied for six months or more. The tax liens may be assigned or sold and transferred in any manner the Mayor deems appropriate, including, but not limited to, individually, in bulk, or to a person who issues debt secured by the tax liens. Such transactions shall not be subject to the provisions of Chapter 3A of Title 2. The District may make the assignment or conduct a sale and transfer of its tax liens either by public auction, sealed bid, or pursuant to a negotiated contract.

(b) The District's tax liens may be purchased by any person, including, but not limited to, a trust created and established solely for the purpose of purchasing tax liens from the District, and which issues debt securities secured by the liens. The Mayor is authorized to accept as payment for the assignment or sale and transfer of the tax liens cash, notes, or any combination thereof, or such other consideration as the Mayor deems appropriate. Any bonds, notes, or other obligations issued by any purchaser, assignee, or

transferee of the tax liens shall not constitute obligations of the District and shall be without recourse to the District.

(c) Notwithstanding any other provision of law, whenever the Mayor determines that it is in the District's best interest, the District may assign or sell and transfer its tax liens to any person, except the delinquent owner of the property subject to the tax lien, or a person related to the owner, in an amount less than the total amount of unpaid taxes, penalties and accrued interest. The execution of a purchase agreement or other agreement by the Mayor shall be conclusive evidence of the adequacy of consideration for the assignment or sale and transfer of the tax liens.

(d) The assignment or sale and transfer of any tax liens and the right to receive amounts in respect thereof as provided by law shall be evidenced by a notarized certificate of the Director of the Department of Finance and Revenue or his or her duly authorized representative, which shall recite the full amount of such lien, including penalties, interest, and costs accrued as of the date of the assignment or sale and transfer of such tax lien, and naming the purchaser of the lien, the record owner, and the square, lot, and street address of the related real property. The certificate of the assignment or sale and transfer shall be recorded in the Office of the Recorder of Deeds.

(e) The transferee of a tax lien and any assignee or successor in interest of such transferee shall have and possess the same rights, powers, lien status, and priority of payment at law or in equity as the District would have possessed if the lien had not been assigned or sold and transferred. The transferee or assignee shall have the same rights to enforce all such tax liens as the District, including the issuance of a deed in fee simple absolute by the Superior Court of the District of Columbia.

(f)(1) Notice by registered or certified mail must be sent to the record owner and all other lienholders of record by the District at least 30 days in advance of expiration of the redemption period.

(2) Suits to contest the validity of the deed issued pursuant to this section may not be instituted and are forever barred if not filed within 90 days of recordation of the deed in the Office of the Recorder of Deeds.

(3) Both the public notice pursuant to § 47-1301 and the notice of the expiration of the redemption period shall include a statement that suits to contest the validity of the deed must be filed within 90 days of recordation of such deed in the Office of the Recorder of Deeds.

(4) Upon the expiration of the 90-day period from the date of recordation of the deed, the validity of the deed, any other agreements relating thereto, and all proceedings in connection therewith shall be conclusively presumed to have been legally taken and no court shall have the authority to inquire into such matters.

(g) Payments received for delinquent taxes shall be applied first to the penalties, accrued interest, and real property tax in that order related to the longest standing delinquency, and then to the penalties, accrued interest, and real property tax in that order due on the next longest standing delinquency, and subsequent delinquencies.

(h)(1) In an action to foreclose on a tax certificate or certificates, the court may award counsel fees in any in rem or in personam proceeding except for special cause shown by affidavit. If the plaintiff is other than the District, no counsel fees shall be allowed unless, prior to the filing of the complaint, the plaintiff shall have given not more than 120 nor less than 30 days written notice to the interested owners or mortgagees whose interests appear of record, by registered or certified mail with postage prepaid thereon addressed to their last known addresses, of intention to file such complaint. The notice shall also contain the amount due on the tax lien as of the day of the notice. After the complaint has been filed, all redemptions shall be subject to the fixing of fees and costs.

(2) In an action for the foreclosure on a tax certificate, the court or the clerk may, as a matter of discretion, tax as a part of the taxable costs all legal fees and reasonable charges necessarily paid or incurred in procuring searches relative to the title of the subject premises. In tax foreclosure actions brought to foreclose tax sale certificates on more than one parcel, the fees prescribed shall apply to each separate parcel. The court or the clerk may also authorize inclusion of all legal fees and charges necessarily incurred for searches required for unpaid taxes or municipal liens and for searches required to enable the officer making public sale to insert in the notices, advertisements, and conditions of sale, a description of the estate or interest to be sold and the defects in title and liens or encumbrances thereon, as authorized by law.

(3) In an action for the foreclosure on a tax certificate, notwithstanding §§ 47-1312 through 47-1315 or any other law, the court may order the prevailing plaintiff to sell the property at private sale for the fair market value of the property to satisfy the amount of the plaintiff's lien, fees, and costs, as provided for in this section, including all fees and charges necessarily incurred to sell the property at private sale. Any surplus resulting from the sale shall be paid as provided in § 47-1315.

(i)(1) The assignee, purchaser or transferee of a tax lien may assign or sell and transfer the liens to any person, except to the delinquent owner of the property subject to the lien, or a person related to the owner. The transferee thereof may subsequently transfer and assign the tax lien to any other person, except to the delinquent owner of the property subject to the tax lien, or a person related to the owner.

(2) Any transfer made pursuant to paragraph (1) of this subsection shall be evidenced by a notarized document executed by the transferor. Such document shall cross-reference the original notarized certificate of assignment or sale and transfer issued by the Department of Finance and Revenue and shall recite the information appearing on such original certificate.

(3) Evidence of any subsequent transfer and assignment shall be recorded in the Office of the Recorder of Deeds.

(j) The assignee, purchaser, or transferee of a tax lien, any successor thereof, shall be subject to applicable tenant protection provisions of § 42-3401.01 et seq. and § 42-3501.01 et seq. or any other applicable District law.

(k) The Mayor may issue rules to implement the provisions of this section.

(l) The powers granted under this section shall be exercised from time to time by that official delegated authority pursuant to § 1-204.24a.

(m) For a period of not more than 6 months following the completion of the transaction, the District shall have the right to substitute a lien of equal value for similar property, where the district has determined that a particular property should be excluded from the tax lien portfolio.

(Feb. 28, 1898, 30 Stat. 250, ch. 32, § 2d as added Sept. 9, 1996, D.C. Law 11-153, § 3(a), 43 DCR 4380; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 504(h), 48 DCR 334; Sept. 26, 2012, D.C. Law 19-171, § 219(a), 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1303.4.

Effect of Amendments

D.C. Law 13-305 added subsec. (h)(3).

D.C. Law 19-171, in subsec. (a), substituted "provisions of Chapter 3A of Title 2" for "provisions of § 2-301.01 et seq.".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 4(i) 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).

For temporary (225 day) amendment of section, see § 12(aa) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(aa) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

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

For temporary (90 day) amendment of section, see § 12(z) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 12(aa) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(aa) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

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

For history of Law 19-171, see notes under § 47-369.01.

References in Text

Pursuant to the Office of the Chief Financial Officer's "Notice of Public Interest" published in the April 18, 1997, issue of the District of Columbia Register (44 DCR 2345) the Office of Tax and Revenue assumed all of the duties and functions previously performed by the Department of Finance and Revenue, as set forth in Commissioner's Order 69-96, dated March 7, 1969. This action was made effective January 22, 1997, *nunc pro tunc*.

§ 47-1304. REAL PROPERTY TAX ASSIGNMENT; SALE AND TRANSFERS--

DEPOSIT REQUIRED; CERTIFICATE OF SALE; TAX DEED; REDEMPTION.

(a) The Collector of Taxes shall require from every purchaser of property sold as aforesaid a deposit sufficient, in his judgment, to guarantee a full and final settlement for such purchase. Every purchaser other than the District of Columbia at any sale of property as aforesaid shall pay the full amount of his bid, including surplus, if any, to the Collector of Taxes within 5 business days after the last day of sale, and in case such payment is not made within the time specified the deposit of the person so failing to make payment shall be forfeited to the District of Columbia, and said Collector of Taxes shall then issue the certificate of sale for such property to the next highest bidder, and if payment of the amount of the bid of said next highest bidder be not made within 2 business days thereafter, the Mayor of the District of Columbia shall set aside both sales for which the bids were made; and the said Collector of Taxes shall thereupon be held to have bid the amount due on the said lot and to have purchased it for the District. Immediately after the close of the sale, upon payment of the purchase money, the said Collector of Taxes shall issue to the purchaser a certificate of sale, and if the property shall not be redeemed by the owner or owners thereof within 6 months from the last day of sale, by payment to the Collector of Taxes of said District, for the use of the legal holder of the certificate, the amount for which it was sold at such sale, exclusive of surplus, and with interest on the amount at the rate of 1.5% for each month (or part thereof) after the date of the certificate of sale, a deed shall be given by the Mayor, after notice satisfying the requirements of due process, to the purchaser at such tax sale, his heirs or devisees, or to the assignee of such certificates, which deed shall be admitted and held to be prima facie evidence of a good and perfect title in fee simple to any property bought at said sale herein authorized; provided, that no deed shall be issued unless application therefor be made within one year from the last day of sale, and if no deed be given as yet by the Mayor then the owner of property sold, or any other person having an interest therein at the time of redemption, may redeem the property by paying to the Collector of Taxes for the legal holder of the certificate the amount for which it was sold at such sale, exclusive of surplus, plus interest thereon at the rate hereinbefore prescribed; that when the said property is redeemed as aforesaid, the Collector of Taxes shall, within 5 business days thereafter notify the owner of record of such tax sale certificate at his last-known address, by registered mail or by certified mail, of the redemption of such certificate; that within one year from the last day of the sale, the owner thereof may apply for, and, upon the surrender of the certificate, shall receive from the District of Columbia the payment made as hereinbefore prescribed; that upon the failure of the owner of such tax sale certificate to apply within the period of one year, as hereinbefore prescribed, or, in the case where a property is not redeemed, to pay all taxes and assessments, within 30 days from the date the Mayor sends a letter for payment to the owner of the tax sale certificate or within any extension beyond the 30 days as granted at the discretion of the Mayor, required to be paid before a deed shall be issued, money otherwise owing to the owner of the tax sale certificate or paid by the owner of the tax sale certificate shall be forfeited to the District of Columbia, and be deposited by the Collector of Taxes in the Treasury of the United States to the credit of the general revenues of the District of Columbia; provided, that no deed shall be issued until all taxes and assessments appearing upon the tax books against the property are paid, with penalties, interests, and costs, including taxes for the years for which the District purchased the property at tax sale; provided, that no property advertised as aforesaid shall be sold upon any bid not sufficient to meet the amount of tax, penalty, and costs; but in case the highest bid on any property is not sufficient to meet the taxes, penalties, and costs thereon said property shall thereupon be bid off by the said Collector of Taxes, in the name of the District of Columbia; but the property so bid off shall not be exempted from assessment and taxation, but shall be assessed and taxed as other property; and if within 6 months thereafter such property is not redeemed by the owner or owners thereof, or their legal representatives, by the payment of the taxes, penalties and costs due at the time of the sale and that may have accrued after that date, and 1 1/2% thereon for each month or part thereof, or if any property 6 months after having been so bid off at any sale in the name of said District under §§ 47-1301 to 47-1310 or any other law in force is not or has not been so redeemed as aforesaid (unless it shall be shown that the sale for taxes was irregular and void), then the Mayor of the District, or his successors, shall in the name of and on behalf of the District of Columbia, sell the property at public or private sale for the amount of the oldest lien owing to the District and issue to a purchaser of the property, after notice satisfying the requirements of due process and the property not redeemed within 30 days therefrom, a deed, which shall have the same force and effect as the deed provided in this section for property sold at the regular annual sale; provided, that unless the purchaser of the property shall pay all other taxes and assessments, within 30 days from the date that the Mayor sends a letter for payment to the purchaser or within any extension beyond the 30 days as granted at the discretion of the Mayor, required to be paid before a deed shall be issued, money paid by the purchaser shall be forfeited to the District of Columbia; that no deed shall be issued until all assessments, taxes, costs, and charges due the District, of whatsoever nature, shall have been paid in full; and provided also, that minors or other persons under legal disability be allowed 1 year after attaining full age or after the removal of such legal disability to redeem the property so sold, or bid off by the Collector of Taxes in the name of the District of Columbia as aforesaid, from the purchaser or purchasers, his, her, or their assigns, or from the District of Columbia, on payment of the amount of purchase money so paid therefor, with 8% per annum interest thereon as aforesaid, together with all taxes and assessments that have been paid thereon by the purchaser or his assigns between the day of sale and the period of redemption with 8% per annum interest on the amount of such taxes and assessments. When such property is redeemed from a purchaser other than the District of Columbia, and when such property shall be redeemed from the District

of Columbia, it shall, except as to the period of redemption, be upon the terms and conditions hereinabove provided for in the case of redemption by persons not under legal disability; provided, however, that failure on the part of the District, from any cause whatsoever, to enforce the liens acquired aforesaid shall not release the property from any tax whatsoever that may be due the District; provided further, that at any time after any property shall have been bid off as aforesaid by the Collector of Taxes, and before the expiration of the time allowed for the redemption thereof, the Collector of Taxes of said District, may issue to any person or persons, upon the payment of a sum not less than the aggregate amount of the taxes, penalties, and costs due at the time the property was bid off by the Collector and that may have accrued after that date, a certificate of sale, and if the property shall not be redeemed by the owner or owners thereof within 6 months from the date of such certificate, by payment to the Collector of Taxes of said District, for the use of the legal holder of the certificate, the amount exclusive of surplus paid by the person or persons to whom such certificate was issued and 1 1/2% thereon for each month or part thereof, a deed shall be given by the Mayor of the District of Columbia, or his successors in office, to the legal holder of such certificate, which deed shall have the same force and effect as the deed hereinbefore provided for in this section for property sold at the regular annual sale; and that the foregoing provisions in this section in reference to the sale at public or private sale of property in the District of Columbia advertised for sale for taxes and bid off by the Collector of Taxes be, and the same are also hereby, made applicable to all property in the District of Columbia subject to taxation where taxes levied and in arrears on July 1, 1897, or at any time prior thereto, have not been paid, and which at any sale held previous to said date were bid off in the name of the District of Columbia; and when for any reason any tax sale of real property in the District of Columbia may be set aside or canceled, such property may be readvertised and sold at the next ensuing annual sale.

(b) The time period for redemption of properties brought to tax sale under § 47-1205(b), shall be 6 months.

(c) The time period for redemption of properties brought to tax sale under § 8-807(f) shall be 6 months.

(d) The time period for redemption of property brought to tax sale under § 34-2109, § 34-2110, or § 34-2407.02, shall be 180 days.

(e) Notwithstanding any other provision of law, no deed shall be issued for any property sold at the tax sale conducted in July 1995 and any tax sale thereafter, unless an application by the purchaser for the deed is made within 1 year from the last day of the tax sale.

(f) If no application for the deed is made within the 1-year period, the property will be sold at the next ensuing tax sale.

(g) Upon the failure of the purchaser to apply for the deed within 1 year from the last day of the tax sale, any money paid by the tax sale purchaser in exchange for a tax sale certificate shall be forfeited to the District of Columbia.

(h)(1) If a certificate of sale is issued for a property sold and the period of the right of redemption expires, the costs for ascertaining and locating a party with a legally protected interest in the property when the identity and location of the party are reasonably ascertainable, the costs for preparing, sending, or otherwise providing legally required notices to the party, and other incidental or consequential costs incurred or accrued as a result of unpaid taxes, shall be paid to the District of Columbia Treasurer, in addition to any sums owing under subsection (a) of this section, to redeem the property; provided, that:

(A) The Mayor shall, by regulation, fix the amount of all costs to be paid as the Mayor shall determine is reasonable to reimburse the District;

(B) The Mayor may, in his or her discretion, contract with any person or authorize the agent of the legal holder of the certificate to perform the services for which the costs shall be paid;

(C) Payment of costs shall be made for the use of the person who performed the services or the legal holder of the certificate, and (i) the person or legal holder of the certificate shall receive from the District of Columbia payment of costs as collected by the District of Columbia, or (ii) the Mayor may order that payment of costs be made directly to the person or legal holder of the certificate in accordance with procedures that the Mayor shall prescribe, by regulation.

(2) If the property is not redeemed and the District is liable for the costs incurred, the legal holder of the certificate shall pay the costs incurred and no deed shall be given until such costs are paid.

(3) The Mayor may waive, in whole or in part, costs in this subsection when it would be equitable or in the public interest; provided, that if the Mayor waives the costs, the District of Columbia shall reimburse the person who performed the services or the legal holder of the certificate for costs otherwise payable under this subsection.

(Feb. 28, 1898, 30 Stat. 250, ch. 32, § 3; July 1, 1902, 32 Stat. 633, ch. 1358, § 1(3); June 25, 1938, 52 Stat. 1201, ch. 702, § 9; Feb. 22, 1944, 58 Stat. 20, ch. 29; June 11, 1960, 74 Stat. 203, Pub. L. 86-507, § 1(52); Aug. 9, 1986, D.C. Law 6-135, § 14(a), 33 DCR 3771; Sept. 20, 1989, D.C. Law 8-31, § 5(a), 36 DCR 4750; June 13, 1990, D.C. Law 8-136, § 9(a)(1), 37 DCR 2620; Sept. 26, 1995, D.C. Law 11-52, § 109(b), 42 DCR 3684; Sept. 9, 1996, D.C. Law 11-153, § 3(b), 43 DCR 4380; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 504(i), 48 DCR 334.)

Prior Codifications

1981 Ed., § 47-1304.

1973 Ed., § 47-1003.

Effect of Amendments

D.C. Law 13-305 rewrote subsec. (a) and added subsec. (h). Prior to amendment, subsec. (a) read:

"(a) The Collector of Taxes shall require from every purchaser of property sold as aforesaid a deposit sufficient, in his judgment, to guarantee a full and final settlement for such purchase. Every purchaser other than the District of Columbia at any sale of property as aforesaid shall pay the full amount of his bid, including surplus, if any, to the Collector of Taxes within 5 days after the last day of sale, and in case such payment is not made within the time specified the deposit of the person so failing to make payment shall be forfeited to the District of Columbia, and said Collector of Taxes shall then issue the certificate of sale for such property to the next highest bidder, and if payment of the amount of the bid of said next highest bidder be not made within 2 days thereafter, the Mayor of the District of Columbia shall set aside both sales for which the bids were made; and the said Collector of Taxes shall thereupon be held to have bid the amount due on the said lot and to have purchased it for the District. Immediately after the close of the sale, upon payment of the purchase money, the said Collector of Taxes shall issue to the purchaser a certificate of sale, and if the property shall not be redeemed by the owner or owners thereof within 6 months from the last day of sale, by payment to the Collector of Taxes of said District, for the use of the legal holder of the certificate, the amount for which it was sold at such sale, exclusive of surplus, and 1 1/2% thereon for each month or part thereof, a deed shall be given by the Mayor of the District, or his successors in office, to the purchaser at such tax sale, his heirs or devisees, or to the assignee of such certificates, which deed shall be admitted and held to be prima facie evidence of a good and perfect title in fee simple to any property bought at said sale herein authorized; provided, that no deed shall be issued unless application therefor be made within 5 years from the last day of sale, and if no such application be made then the owner of any property sold as aforesaid, or any other person having an interest therein at the time of redemption, may redeem the property by paying to the Collector of Taxes for the legal holder of the certificate the amount for which it was sold at such sale, exclusive of surplus, plus interest thereon for the first 6 months after the date of such certificate of sale at the rate hereinabove provided, and for 3 years thereafter at the rate of 6% per annum; that when the said property is redeemed as aforesaid, the Collector of Taxes shall, within 5 days thereafter notify the owner of record of such tax sale certificate at his last-known address, by registered mail or by certified mail, of the redemption of such certificate; that within 5 years from the time that payment has been made to the Collector of Taxes to redeem such tax sale certificate, the owner thereof may apply for, and, upon the surrender of the certificate, shall receive from the District of Columbia the payment made as hereinbefore prescribed; that upon the failure of the owner of such tax sale certificate to apply within the period of 5 years, as hereinbefore prescribed, such money shall be forfeited to the District of Columbia, and be deposited by the Collector of Taxes in the Treasury of the United States to the credit of the general revenues of the District of Columbia; provided, that no deed shall be issued until all taxes and assessments appearing upon the tax books against the property are paid, with penalties, interests, and costs, including taxes for the years for which the District purchased the property at tax sale; provided, that no property advertised as aforesaid shall be sold upon any bid not sufficient to meet the amount of tax, penalty, and costs; but in case the highest bid on any property is not sufficient to meet the taxes, penalties, and costs thereon said property shall thereupon be bid off by the said Collector of Taxes, in the name of the District of Columbia; but the property so bid off shall not be exempted from assessment and taxation, but shall be assessed and taxed as other property; and if within 6 months thereafter such property is not redeemed by the owner or owners thereof, or their legal representatives, by the payment of the taxes, penalties and costs due at the time of the sale and that may have accrued after that date, and 1 1/2% thereon for each month or part thereof, or if any property 6 months after having been so bid off at any sale in the name of said District under §§ 47-1301 to 47-1310 or any other law in force is not or has not been so redeemed as aforesaid (unless it shall be shown that the sale for taxes was irregular and void), then the Mayor of the District, or his successors, shall in the name of and on behalf of the District of Columbia, sell said property at public or private sale and issue to any purchaser of such property a deed, which deed shall have the same force and effect as the deed hereinbefore provided for in this section for property sold at the regular annual sale; provided, however, that no deed shall be issued until all assessments, taxes, costs, and charges due the District, of whatsoever nature, shall have been paid in full; and provided also, that minors or other persons under legal disability be allowed 1 year after attaining full age or after the removal of such legal disability to redeem the property so sold, or bid off by the Collector of Taxes in the name of the District of Columbia as aforesaid, from the purchaser or purchasers, his, her, or their assigns, or from the District of Columbia, on payment of the amount of purchase money so paid therefor, with 8% per annum interest thereon as aforesaid, together with all taxes and assessments that have been paid thereon by the purchaser or his assigns between the day of sale and the period of redemption with 8% per annum interest on the amount of such taxes and assessments. When such property is redeemed from a purchaser other than the District of Columbia, and when such property shall be redeemed from the District of Columbia, it shall, except as to the period of redemption, be upon the terms and conditions hereinabove provided for in the case of redemption by persons not under legal disability; provided, however, that failure on the part of the District, from any cause whatsoever, to enforce the liens acquired aforesaid shall not release the property from any tax whatsoever that

may be due the District; provided further, that at any time after any property shall have been bid off as aforesaid by the Collector of Taxes, and before the expiration of the time allowed for the redemption thereof, the Collector of Taxes of said District, may issue to any person or persons, upon the payment of a sum not less than the aggregate amount of the taxes, penalties, and costs due at the time the property was bid off by the Collector and that may have accrued after that date, a certificate of sale, and if the property shall not be redeemed by the owner or owners thereof within 6 months from the date of such certificate, by payment to the Collector of Taxes of said District, for the use of the legal holder of the certificate, the amount exclusive of surplus paid by the person or persons to whom such certificate was issued and 1 1/2% thereon for each month or part thereof, a deed shall be given by the Mayor of the District of Columbia, or his successors in office, to the legal holder of such certificate, which deed shall have the same force and effect as the deed hereinbefore provided for in this section for property sold at the regular annual sale; and that the foregoing provisions in this section in reference to the sale at public or private sale of property in the District of Columbia advertised for sale for taxes and bid off by the Collector of Taxes be, and the same are also hereby, made applicable to all property in the District of Columbia subject to taxation where taxes levied and in arrears on July 1, 1897, or at any time prior thereto, have not been paid, and which at any sale held previous to said date were bid off in the name of the District of Columbia; and when for any reason any tax sale of real property in the District of Columbia may be set aside or canceled, such property may be readvertised and sold at the next ensuing annual sale."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 107(b) of Multiyear Budget Spending Reduction and Support Temporary Act of 1995 (D.C. Law 10-253, March 23, 1995, law notification 42 DCR 1652).

For temporary (225 day) amendment of section, see § 4(j) 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 § 109(b) of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

For temporary (90 day) amendment of section, see § 4(i) 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 6-135, the "Homestead Housing Preservation Act of 1986," was introduced in Council and assigned Bill No. 6-168, which was referred to the Committee on Housing and Economic Development. The Bill was adopted on first and second readings on May 27, 1986 and June 10, 1986, respectively signed by the Mayor on June 13, 1986, it was assigned Act No. 6-173 and transmitted to both Houses of Congress for its review.

Law 8-31, the "District of Columbia Solid Waste Regulation Amendment Act of 1989," was introduced in Council and assigned Bill No. 8-135, which was referred to the Committee on Public Works. The Bill was adopted on first and second readings on May 30, 1989 and June 13, 1989, respectively. Signed by the Mayor on June 27, 1989, it was assigned Act No. 8-54 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 8-136, see Historical and Statutory Notes following § 47-1303.

For legislative history of D.C. Law 11-52, see Historical and Statutory Notes following § 47-1301.

For legislative history of D.C. Law 11-153, see Historical and Statutory Notes following § 47-1303.04.

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

Miscellaneous Notes

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

§ 47-1305. REAL PROPERTY TAX ASSIGNMENT; SALE AND TRANSFERS-- APPLICABILITY OF CHANGED INTEREST RATES.[REPEALED]

(June 25, 1938, 52 Stat. 1201, ch. 702, § 9(d); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 504(j), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1305.

1973 Ed., § 47-1004.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 4(l) 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 (90 day) repeal of section, see § 4(j)(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

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

**§ 47-1306. REAL PROPERTY TAX ASSIGNMENT; SALE AND TRANSFERS--
RIGHT OF REDEMPTION.**

(a) The owner of any property sold as aforesaid, or any other person having an interest therein at the time of redemption, may redeem the same from such sale at any time within 6 months after the last day of sale by paying to the Collector of Taxes, for the use of the purchaser, his heirs and assigns, the sum mentioned in the certificate of sale therefor, exclusive of surplus with interest thereon at the rate of 18% per annum after the date of such certificate of sale.

(b) The time period for redemption of properties brought to tax sale under § 47-1205(b), shall be 6 months.

(c) The time period for redemption of properties brought to tax sale under § 8-807(f), shall be 6 months.

(d) The time period for redemption of property brought to tax sale under § 34-2109, § 34-2110, or § 34-2407.02, shall be 180 days.

(Feb. 28, 1898, 30 Stat. 250, ch. 32, § 4; July 1, 1902, 32 Stat. 635, ch. 1358, § 1(4); Aug. 9, 1986, D.C. Law 6-135, § 14(b), 33 DCR 3771; Sept. 20, 1989, D.C. Law 8-31, § 5(b), 36 DCR 4750; June 13, 1990, D.C. Law 8- 136, § 9(a)(2), 37 DCR 2620; Sept. 26, 1995, D.C. Law 11-52, § 109(c), 42 DCR 3684; Sept. 9, 1996, D.C. Law 11-153, § 3(c), 43 DCR 4380; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1306.

1973 Ed., § 47-1005.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 107(c) of Multiyear Budget Spending Reduction and Support Temporary Act of 1995 (D.C. Law 10-253, March 23, 1995, law notification 42 DCR 1652).

Emergency Act Amendments

For temporary amendment of section, see § 109(c) of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

Legislative History of Laws

For legislative history of D.C. Law 6-135, see Historical and Statutory Notes following § 47-1304.

For legislative history of D.C. Law 8-31, see Historical and Statutory Notes following § 47-1304.

For legislative history of D.C. Law 8-136, see Historical and Statutory Notes following § 47-1303.

For legislative history of D.C. Law 11-52, see Historical and Statutory Notes following § 47-1301.

For legislative history of D.C. Law 11-153, see Historical and Statutory Notes following § 47-1303.04.

Miscellaneous Notes

Application of §§ 104(c), 109(b), (c) and (d), 110, and 111 of Law 11-52: Section 1602 of D.C. Law 11-52 provided that the provisions of §§ 104(c), 109(b), (c), and (d), 110, and 111 of that act shall apply to the real property tax sale conducted in July 1995 and for each sale conducted thereafter.

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

**§ 47-1307. REAL PROPERTY TAX ASSIGNMENT; SALE AND TRANSFERS--
REPORT TO BE FILED WITH RECORDER OF DEEDS; DISPOSITION OF
SURPLUS; REDEMPTION.**

(a) The Collector of Taxes shall, within 20 days, exclusive of Saturdays, Sundays and legal holidays, after

the last day of the sale hereinbefore provided for as aforesaid, file with the Recorder of Deeds a written report, in which he shall give a statement of the property sold, other than that sold to the District of Columbia, to whom it was assessed, the taxes due, to whom sold, the amount paid, the date of sale, the cost thereof, and the surplus, if any. Any surplus remaining after the collection of taxes, penalties, and costs on any real estate shall be collected as hereinbefore provided for, and shall be deposited by the Collector of Taxes to the credit of the Surplus Fund, to be paid to the owner or owners, or their legal representatives, in the same manner as other payments made by the District; provided, that if any property sold for taxes, as herein provided, is redeemed from such sale within 6 months from last day of sale, any surplus paid at time of sale shall be paid by the District of Columbia to the legal holder of certificate of sale.

(b) The time period for redemption of properties brought to tax sale under § 47-1205(b), shall be 6 months.

(c) The time period for redemption of properties brought to tax sale under § 8-807(f), shall be 6 months.

(d) The time period for redemption of property brought to tax sale under § 34-2109, § 34-2110, or § 34-2407.02, shall be 180 days.

(Feb. 28, 1898, 30 Stat. 252, ch. 32, § 5; July 1, 1902, 32 Stat. 635, ch. 1358, § 1(5); Aug. 9, 1986, D.C. Law 6-135, § 14(c), 33 DCR 3771; Sept. 20, 1989, D.C. Law 8-31, § 5(c), 36 DCR 4750; June 13, 1990, D.C. Law 8-136, § 9(a)(3), 37 DCR 2620; Sept. 26, 1995, D.C. Law 11-52, § 109(d), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 504(k), 48 DCR 334; Oct. 19, 2002, D.C. Law 14-213, § 36(c), 49 DCR 8140.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1307.

1973 Ed., § 47-1006.

Effect of Amendments

D.C. Law 13-305, in subsec. (a), inserted "Saturdays".

D.C. Law 14-213, in subsec. (a), validated a previously made technical correction.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 107(d) of Multiyear Budget Spending Reduction and Support Temporary Act of 1995 (D.C. Law 10-253, March 23, 1995, law notification 42 DCR 1652).

For temporary (225 day) amendment of section, see § 4(m) 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 § 109(d) of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

For temporary (90 day) amendment of section, see § 4(k) 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 6-135, see Historical and Statutory Notes following § 47-1304.

For legislative history of D.C. Law 8-31, see Historical and Statutory Notes following § 47-1304.

For legislative history of D.C. Law 8-136, see Historical and Statutory Notes following § 47-1303.

For legislative history of D.C. Law 11-52, see Historical and Statutory Notes following § 47-1301.

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

For Law 14-213, see notes following § 47-820.

Miscellaneous Notes

Application of §§ 104(c), 109(b), (c) and (d), 110 and 111 of Law 11-52: Section 1602 of D.C. Law 11-52 provided that the provisions of sections 104(c), 109(b), (c) and (d), 110, and 111 of that act shall apply to the real property tax sale conducted in July 1995 and for each sale conducted thereafter.

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

§ 47-1308. REAL PROPERTY TAX ASSIGNMENT; SALE AND TRANSFERS-- INVALID SALES.

The Mayor of the District of Columbia shall not convey any property sold for taxes if he shall discover, before the conveyance, that the sale was for any cause invalid and ineffectual to give title to the property sold; but he shall cancel the sale and cause the purchase money, together with interest at the rate of 6% per annum, and the surplus, if any, to be refunded to the purchaser, his representatives or assigns; provided, that if any conveyance made by the Mayor, of property sold for taxes, shall at any time be set aside by decree of any court as invalid, the party in whose favor the decree is rendered shall pay to the party holding such conveyance, his heirs or assigns, the amount paid for such taxes and conveyances, together with interest at the rate of 6% per annum.

(Feb. 28, 1898, 30 Stat. 252, ch. 32, § 6; July 1, 1902, 32 Stat. 635, ch. 1358, § 1(6); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1308.

1973 Ed., § 47-1007.

§ 47-1309. REAL PROPERTY TAX ASSIGNMENT; SALE AND TRANSFERS--ADVERTISING EXPENSES.

The expenses of advertising the notice of sale and delinquent tax list for real property taxes, water charges, sanitary sewer service charges, and special assessments in arrears together with penalties and costs, shall be reimbursed to the District by a charge to be fixed annually by the Mayor and assessed against each lot or piece of property advertised. The amounts so received shall be deposited to such fund of the District as the Mayor shall from time to time determine.

(Feb. 28, 1898, 30 Stat. 252, ch. 32, § 7; July 1, 1902, 32 Stat. 635, ch. 1358, § 1(7); May 21, 1928, 45 Stat. 650, ch. 659; Oct. 26, 1973, 87 Stat. 508, Pub. L. 93-140, § 25(b); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1309.

1973 Ed., § 47-1008.

§ 47-1310. DUTIES OF ASSESSOR--FURNISHMENT OF INFORMATION.

The Assessor of the District of Columbia shall furnish information with respect to taxes, special assessments, and valuations to any person having any interest in the property with respect to which such information is requested.

(Feb. 28, 1898, 30 Stat. 252, ch. 32, § 8; July 1, 1902, 32 Stat. 635, ch. 1358, § 1(8); June 25, 1938, 52 Stat. 1201, ch. 702, § 8; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1310.

1973 Ed., § 47-1009.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

§ 47-1311. DUTIES OF ASSESSOR--PREPARATION OF LIST OF SOLD PROPERTY.

It shall be the duty of the Assessor for the District of Columbia to prepare and keep in his office, for public inspection, a list of all real estate in the District of Columbia heretofore sold, or which may hereafter be sold, for the nonpayment of any general or special tax or assessment levied or assessed upon the same, said list to show the date of sale and for what taxes sold; in whose name assessed at the time of sale; the amount for which the same was sold; when and to whom conveyed if deeded, or, if redeemed from said sale, the date of redemption.

(Feb. 6, 1879, 20 Stat. 283, ch. 50; May 13, 1892, 27 Stat. 37, ch. 74; Mar. 3, 1917, 39 Stat. 1005, ch. 160;

June 25, 1938, 52 Stat. 1202, ch. 702, § 11; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1311.

1973 Ed., § 47-1010.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

§ 47-1312. LIENS FOR TAXES OR ASSESSMENTS--PETITION TO ENFORCE; REDEMPTION.

(a) Whenever any real estate in the District of Columbia has been, or shall hereafter be, offered for sale for nonpayment of taxes or assessments of any kind whatsoever, and shall have been bid off in the name of the District of Columbia, and more than 6 months shall have elapsed since such property was bid off as aforesaid and the same has not been redeemed as provided by law, the Mayor of said District may, in the name of the District aforesaid, petition the Superior Court of the District of Columbia to enforce the lien of said District for taxes or other assessments on the aforesaid property by decreeing a sale thereof; and up to the time of the sale hereinafter provided for such property may be redeemed by the owner or other person having an interest therein by the payment of all taxes or assessments due the District of Columbia upon said property and all legal penalties and costs thereon, together with such other expenses as may have been incurred by said District prior to, and as a result of, the filing of the action herein provided for.

(a-1) The lien created by nonpayment of real property taxes is an automatic lien which is perfected whenever full payment including penalty and interest is not made on the due date and shall be a prior and preferred claim over all other liens.

(b) The time period for redemption of properties brought to tax sale under § 47-1205(b), shall be 6 months.

(c) The time period for redemption of properties brought to tax sale under § 8-807(f), shall be 6 months.

(d) The time period for redemption of property brought to tax sale under § 34-2109, § 34-2110, or § 34-2407.02, shall be 180 days.

(Mar. 2, 1936, 49 Stat. 1153, ch. 111, § 1; June 25, 1936, 49 Stat. 1921, ch. 804; June 25, 1948, 62 Stat. 991, ch. 646, § 32(b); May 24, 1949, 63 Stat. 107, ch. 139, § 127; July 29, 1970, 84 Stat. 573, Pub. L. 91-358, title I, § 155(c)(47); Aug. 9, 1986, D.C. Law 6-135, § 14(d), 33 DCR 3771; Sept. 20, 1989, D.C. Law 8-31, § 5(d), 36 DCR 4750; June 13, 1990, D.C. Law 8-136, § 9(b), 37 DCR 2620; Sept. 26, 1995, D.C. Law 11-52, § 110, 42 DCR 3684; Sept. 9, 1996, D.C. Law 11-153, § 4(a), 43 DCR 4380; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1312.

1973 Ed., § 47-1011.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 108(a) of Multiyear Budget Spending Reduction and Support Temporary Act of 1995 (D.C. Law 10-253, March 23, 1995, law notification 42 DCR 1652).

Emergency Act Amendments

For temporary amendment of section, see § 110 of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

Legislative History of Laws

For legislative history of D.C. Law 6-135, see Historical and Statutory Notes following § 47-1304.

For legislative history of D.C. Law 8-31, see Historical and Statutory Notes following § 47-1304.

For legislative history of D.C. Law 8-136, see Historical and Statutory Notes following § 47-1303.

For legislative history of D.C. Law 11-52, see Historical and Statutory Notes following § 47-1301.

For legislative history of D.C. Law 11-153, see Historical and Statutory Notes following § 47-1303.04.

§ 47-1313. LIENS FOR TAXES OR ASSESSMENTS--NOTICE TO RECORD

OWNER; PROPER PARTIES DEFENDANT; COURT ORDER; VALIDITY OF JUDICIAL SERVICE AND SALE.

Before any such action shall be instituted, the Mayor shall cause notice to be given in the name appearing upon the records of the Assessor as the owner of such property, by registered mail or by certified mail directed to the last-known address of such person, and by publication once a week for 3 successive weeks in some daily newspaper published and circulated generally in the District of Columbia, against said person and "all other persons having or claiming to have any right, title, or interest in or to the real estate proposed to be proceeded against, their heirs, devisees, executors, administrators, and assigns," by such designation, to appear before him on a day certain, which day shall be at least 10 days after the last publication of said notice, and show cause, if any they have, why the said real estate should not be proceeded against. For the purpose of the proceedings herein provided for, the person appearing by the Assessor's records, at the time of the first publication of notice, as the owner of such property, and any other persons who may appear in response to the publication aforesaid and claim to have an interest in such property, shall be deemed proper parties defendant in any such proceedings. Upon the filing of the petition aforesaid, the Court shall enter an order directed to the person or persons named as defendants therein and "to all other persons having or claiming to have any right, title, or interest in the real estate proposed to be sold, their heirs, devisees, executors, administrators, and assigns," by such designation, directing them to appear on a day certain, which day shall be not less than 30 days after the date of the last publication of said order, and show cause, if any they have, why said real estate should not be proceeded against and sold. The said order shall be published once a week for 3 successive weeks in some daily newspaper published and circulated generally in the District of Columbia, and such publication shall be considered as sufficient service upon such person or persons as cannot be found by the Marshal within the District of Columbia or who are nonresident or unknown, their heirs, devisees, executors, administrators, and assigns; and the proceedings or sale of such real estate shall not be rendered invalid if the true owner or owners or any other person or persons having any right, title, or interest in said real estate shall not be included as a party to the suit, if it shall appear that the publication herein provided for shall have been duly made.

(Mar. 2, 1936, 49 Stat. 1154, ch. 111, § 2; June 11, 1960, 74 Stat. 203, Pub. L. 86-507, § 1(53); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1313.

1973 Ed., § 47-1012.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

§ 47-1314. LIENS FOR TAXES OR ASSESSMENTS--SALE OF PROPERTY.

Upon proof in said suit of the failure of the owner of any such property to redeem the same as provided by law, the Court shall, without unreasonable delay, decree a sale of the property to satisfy the lien of the District of Columbia for taxes, assessments, penalties, interest, and costs, and any other costs or expenses that have been incurred by said District prior to or after the institution of suit and in connection therewith, which said costs shall include Court costs and reasonable attorney fees. All such sales shall be conducted by the Collector of Taxes or his Deputy, by public auction either in the office of said Collector or in front of the premises to be sold, as the Court may determine, after advertisement for 10 consecutive days in some daily newspaper published and circulated generally in the District of Columbia; provided, that if it shall appear that there were any substantial defects in any tax sale no part of the penalties and charges incidental to such sales shall be collectible; but nothing herein contained shall in any wise affect any cost incurred by the District of Columbia in the institution and prosecution of the suit.

(Mar. 2, 1936, 49 Stat. 1154, ch. 111, § 3; Sept. 9, 1996, D.C. Law 11-153, § 4(b), 43 DCR 4380; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1314.

1973 Ed., § 47-1013.

Legislative History of Laws

For legislative history of D.C. Law 11-153, see Historical and Statutory Notes following § 47-1303.04.

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

§ 47-1315. LIENS FOR TAXES OR ASSESSMENTS--CONFIRMATION OF SALE; AMOUNT PAYABLE; DISPOSITION OF SURPLUS; DELIVERY OF DEED.

Every such sale shall be reported to and confirmed by said equity Court, and no sale shall be made for an amount less than such aggregate taxes, interest, and costs incurred in the institution of suit, including advertising and sale, unless by express order of the Court. Any surplus remaining from sales made under §§ 47-1312 to 47-1315 shall be paid by the Collector of Taxes into the registry of the Court, to abide its further order for payment to the person or persons entitled thereto; and any such moneys remaining unclaimed for a period of 5 years after confirmation of any such sale shall be paid into the Treasury of the United States and credited to the revenues of the District of Columbia. Upon confirmation of such sale by order of Court and payment of the purchase price, and upon full compliance with all of the terms of sale, the Clerk of the Court shall execute and deliver to the purchaser a deed to the property so sold, which deed shall convey to said purchaser all of the right, title, and estate of all persons whether named in such suit or not.

(Mar. 2, 1936, 49 Stat. 1155, ch. 111, § 4; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1315.

1973 Ed., § 47-1014.

Miscellaneous Notes

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

§ 47-1316. ERRORS IN COMPUTATION NOT TO AFFECT SALES.

No sale of any real property for taxes shall be impaired or made void by reason of any error of the proper officers in making a computation of the amount of taxes due, the expenses attendant on the advertisement and sale, or of the purchase money and the interest thereon, notwithstanding the sum erroneously computed may have been paid by the purchaser, his heirs or assigns; but all such sales and the deeds which may be granted on the certificates then issued shall be valid and binding as if no such error had been made.

(R.S., D.C., § 173; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1316.

1973 Ed., § 47-1015.

§ 47-1317. REFUNDS--TAXES ERRONEOUSLY PAID.

The Mayor of the District of Columbia is hereby authorized and instructed to cause all taxes erroneously paid in the District of Columbia to be refunded by the proper accounting and disbursing officers of said District, upon the certificate of the Collector of such erroneous payment, which certificate shall state the nature of the error, the name of the person or persons by whom such excessive payment was made, and such other particulars as may be necessary to satisfy the accounting officers that such claim for reimbursement is just and equitable; and the said accounting and disbursing officers shall pay all moneys so refunded out of, and charge the same to, the fund which was credited with the erroneous payment. "Taxes" as discussed herein do not include the "special franchise tax" as provided for in § 34-912.

(Leg. Assem., Jan. 19, 1872, ch. 31, § 1; June 20, 1874, 18 Stat. 116, ch. 337, § 2; Mar. 14, 1985, D.C. Law 5-153, § 5, 31 DCR 6440; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1317.

1973 Ed., § 47-1016.

Legislative History of Laws

Law 5-153, the "Utility Regulatory Assessment Clarification Act of 1984," was introduced in Council and assigned Bill No. 5-225, which was referred to the Committee on Public Services and Cable Television. The Bill was adopted on first and second readings on October 23, 1984 and November 7, 1984, respectively. Disapproved by the Mayor on November 30, 1984, and reenacted by the Council on December 4, 1984, the Bill was assigned Act No. 5-217 and transmitted to both Houses of Congress for its review.

Miscellaneous Notes

Disbursing Office abolished: See Historical and Statutory Notes following § 47-111.

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

§ 47-1318. REFUNDS--MONEY DEPOSITED FOR LICENSE.

Whenever any person shall deposit money with the Collector for the purpose of procuring a license, and said license shall have been subsequently refused by legal authority, it shall be the duty of the Collector to refund the money so deposited, deducting therefrom an amount justly proportionate to the time during which such license shall have been used by the applicant therefor, or his representatives, and charge the amount so refunded to the fund which was credited with the original deposit.

(Leg. Assem., Jan. 19, 1872, ch. 31, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1318.

1973 Ed., § 47-1017.

Miscellaneous Notes

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

§ 47-1319. DISPOSITION OF REDEMPTION MONEYS.

All moneys paid or deposited according to law, for the redemption of property sold for taxes, shall be paid by the accounting and disbursing officers of the District to the person or persons entitled to receive it, on the presentation of the certificate of the Collector.

(Leg. Assem., Jan. 19, 1872, ch. 31, § 4; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1319.

1973 Ed., § 47-1018.

Miscellaneous Notes

Disbursing Office abolished: See Historical and Statutory Notes following § 47-111.

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

§ 47-1320. DELINQUENT TAXPAYERS--BIDDING AT TAX SALES PROHIBITED.

(a) Except as provided in subsection (b) of this section, an owner of real property with delinquent real property taxes shall not bid on, or purchase, any other real property sold at tax sale in accordance with § 47-1303 or § 47-1314.

(b) An owner of real property with delinquent real property taxes that is being sold pursuant to § 47-1303 or § 47-1314 may bid on, or purchase, the real property if the owner pays all delinquent taxes, applicable penalties, and costs assessed against the real property.

(c) The Mayor is authorized to develop procedures and promulgate rules and regulations as may be necessary to carry out the provisions of this section.

(Oct. 23, 1997, D.C. Law 12-37, § 2, 44 DCR 4850.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1320.

Legislative History of Laws

Law 12-37, the "Real Property Tax Sale Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-178, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 17, 1997, and July 1, 1997, respectively. Signed by the Mayor on July 17, 1997, it was assigned Act No. 12-139 and transmitted to both Houses of Congress for its review. D.C. Law 12-37 became effective on October 23, 1997.

§ 47-1321. REGULATIONS.

The Mayor may promulgate regulations to implement the provisions of this chapter and for the proper administration of all real property tax sales. The Mayor may also amend or repeal existing regulations relating to real property tax sales.

(June 9, 2001, D.C. Law 13-305, § 502(z)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(bb) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(bb) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Temporary Addition of Section

For temporary (225 day) addition of section, see § 2(y) 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 (90 day) amendment of section, see § 2(x)(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).

For temporary (90 day) amendment of section, see § 12(aa) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 12(bb) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(bb) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

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