

DISTRICT OF COLUMBIA
OFFICIAL CODE

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

CHAPTER 13A.
REVISED REAL PROPERTY TAX SALES.

2001 Edition

DISTRICT OF COLUMBIA OFFICIAL CODE
CHAPTER 13A. REVISED REAL PROPERTY TAX
SALES.

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CHAPTER 13A. REVISED REAL PROPERTY TAX SALES.

SUBCHAPTER I. GENERAL PROVISIONS.

§ 47-1330. DEFINITIONS.

For purposes of this chapter, the term:

(1) "Costs" means amounts paid or payable by the purchaser to the District in connection with the sale of a real property.

(2) "Tax" means unpaid real property tax owing as of October 1, including penalties, interest, and costs. The term shall include an assessment or charge due at any time to the District and certified to the Mayor for collection under this chapter in the same manner as a real property tax, along with permitted penalties, interest, and costs.

(3) "District" means the District of Columbia.

(4) "Expenses" means amounts paid or payable by the purchaser to persons other than the District in connection with the sale of a real property.

(5) "Purchaser" shall include the purchaser at the tax sale, the holder of the certificate of sale, the assignee or transferee of the certificate of sale, the plaintiff, or the District, as the context requires.

(6) "Superior Court" means the Superior Court of the District of Columbia.

(7) "Surplus" means the portion of the bid at the tax sale that exceeds the taxes, penalties, interest, and costs for which the property was sold.

(8) "Taxing agency" means an agency of the District which may levy a tax, assessment, or charge collectible under this chapter. The term "taxing agency" shall include a business improvement district.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1331. TAX IS LIEN ON REAL PROPERTY; PRIORITY; APPLICATION OF PAYMENT; LIEN FOR DEFERRED TAX.

(a) A tax shall automatically become a lien on the real property on the date the tax was due and unpaid or converted to a real property tax under § 47- 1340.

(b) The lien for a tax shall be a prior and preferred claim over all other liens and shall be perpetual.

(c) Unless otherwise provided in this chapter, all payments for taxes collected under this chapter shall be applied to each outstanding lien in order of its priority measured by the date that it became, or was converted to, a lien under subsection (a) of this section. The payment shall be applied to the lien in the

following order: costs; penalties; interest; and the original amount of the lien.

(d) A lien transferred to a third party by the District under § 47-1303.04, including an assignee or successor in interest, shall enjoy the same priority and preference as if the lien were still held by the District.

(e) A tax or any other unpaid tax, charge, or indebtedness owing to the District and deferred under subchapter VIII of Chapter 35 of Title 42, is a lien on the real property for which the deferral was granted. Payments shall be applied first to the lien having priority and for which the deferral is not granted; provided, that (1) the taxpayer shall make additional payments under the deferral agreement entered into with the Mayor, which payments shall be applied first to the deferred lien having priority until all deferred liens are paid, and (2) payment of taxes not deferred in the agreement and assessed for periods after the latest period deferred in the agreement remains current. The taxpayer may designate a payment to the nondeferred tax if the designation and application of payment shall not cause the District to default on another contractual obligation.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Oct. 19, 2002, D.C. Law 14-213, § 33(n), 49 DCR 8140.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

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

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

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

§ 47-1332. SALE BY MAYOR OF ALL PROPERTIES.

(a) The Mayor shall sell all real property on which the tax is in arrears unless otherwise provided by law.

(b) The Mayor shall designate a single agency to conduct tax sales in the District.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1333. SALE NOT SUBJECT TO PROCUREMENT.

Notwithstanding any other law, sale or assignment under this chapter or in furtherance thereof shall not be subject to subchapter I of Chapter 3 of Title 2.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Oct. 19, 2002, D.C. Law 14-213, § 33(o), 49 DCR 8140.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-213 validated a previously made technical correction.

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

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

§ 47-1334. INTEREST RATE.

The rate of interest on all amounts due, owing, or paid for purposes of redemption under this chapter (whether relating to real property sold or bid off to the District) shall be 1.5% per month or portion thereof. No interest shall accrue for surplus, expenses, or the reasonable value of improvements.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(z), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282 substituted "1.5% per month or portion thereof" for "18% per month".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(dd) 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(dd) 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 § 7 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) addition of section, see § 7 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(cc) 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(dd) 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(dd) 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 Law 14-282, see notes following § 47-902.

§ 47-1335. ISSUANCE OF REGULATIONS TO CARRY OUT CHAPTER.

The Mayor may promulgate regulations to carry out the purposes of this chapter.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(ee) 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(ee) 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 § 7 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) addition of section, see § 7 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(dd) 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(ee) 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(ee) 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.

SUBCHAPTER II. SALE.

§ 47-1340. NOTICE TO AGENCIES; CERTIFICATION OF TAXES DUE AGENCIES; GENERAL FUND; DISBURSEMENT.

(a) At least 60 days before the mailing of the notices required by § 47- 1341, the Mayor shall notify all taxing agencies (other than the agency to whom the Mayor has delegated his authority under § 47-1332) of the Mayor's intention to hold a tax sale and shall state the time and place of the sale. Each of the taxing agencies shall, within 30 days after receiving the notice, submit a statement to the Mayor certifying all taxes appearing on its records then due to the District as of the date of the Mayor's notice that have not been previously certified to the Mayor. The statement shall be in the form and medium, and shall contain the information, that the Mayor requires. In addition to the real property taxes due, the Mayor shall include in the notice of delinquency required by § 47-1341 and in the public notice required by § 47-1342 the taxes certified to him by the taxing agencies.

(b) When a taxing agency certifies a tax to the Mayor under subsection (a) of this section for which tax a lien was filed with the Recorder of Deeds, the taxing agency shall file with the Recorder of Deeds a Notice of Converted Real Property Tax releasing the prior lien as of the date of certification. The notice shall state the name of the owner, describe the real property by taxation square, suffix, and lot number, or parcel and lot number, and specify the amount of the lien.

(c) If a taxing agency does not certify a tax which is due to the District as of the date of the Mayor's notice under subsection (a) of this section, the tax shall not be collected through a tax sale under this chapter unless the taxing agency files a lien with the Recorder of Deeds within the time required for certification. If such lien is filed, the taxing agency may later certify such lien for collection in accordance with subsection (a) of this section.

(d) The Mayor shall not sell a real property for which taxes have not been certified by a taxing agency. Unpaid real property taxes shall not be required to be certified.

(e) Notwithstanding any other provision of law, payments received for taxes that have been certified to the Mayor shall be credited to the General Fund of the District in the same manner as real property tax payments are credited.

(f) If (1) a taxing agency certifies taxes (for which real property is offered for sale) to the Mayor under subsection (a) of this section, and (2) the real property sold for such taxes has been redeemed or a deed therefor issued to the purchaser, the taxing agency may submit an accounting to the designated agency under § 47-1332(b) in the form that the Mayor requires. Upon receipt of the accounting and verification of the redemption or delivery of the deed, the amount of the certified taxes collected, to the extent that it is available after application of all amounts collected according to the priority of the taxes before certification, shall be disbursed from the General Fund for the purpose designated by, and in accordance with, the law creating the obligation for the certified tax.

(g) Any omission by the Mayor or any taxing agency under this section shall not adversely affect a sale or a purchaser's interest. This section shall be construed pursuant to §§ 47-1341(b) and 47-1342(b)(2).

(h) When a tax is certified by a taxing agency to the agency designated under § 47-1332(b), the designated agency may charge an amount not to exceed 10% of the redemptive value of the tax, to be retained by the designated agency as compensation for the use of its resources. Charges collected under this subsection shall be deposited into the Recorder of Deeds Automation and Infrastructure Improvement Fund under § 42-1214.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(aa), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282 added subsec. (h).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(ff) 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(ff) 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 § 7 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) addition of section, see § 7 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(ee) 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(ff) 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(ff) 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 Law 14-282, see notes following § 47-902.

§ 47-1341. NOTICE OF DELINQUENCY.

(a) At least 30 days before real property is first advertised for a tax sale under this chapter, the Mayor shall mail to the person who last appears as owner of the real property on the tax roll, at the last address shown on the tax roll, as updated by the filing of a change of address at the Recorder of Deeds, a notice of delinquency stating the name of the person who last appeared as owner on the tax roll, identifying by taxation square, suffix, and lot number, or parcel and lot number, the real property to be sold, and the amount of taxes due (whether included in the actual notice or by attached tax bill). The notice of delinquency may also include the following:

"

"Date

"This Is a Notice of Delinquency and Final Bill to the Person Whose Name Appears on This Notice.

"According to the Mayor's tax roll, you are the owner of the real property appearing on this notice of delinquency. Some of the taxes listed are in arrears and this list may not include all taxes in arrears. Notice is given to you that unless all taxes in arrears and appearing on this Notice are paid within 30 days from the date of this notice, the Mayor will proceed to sell the above real property. Interest, penalties, and costs not included in this notice of delinquency must be added to the total at the time of payment. A final payoff amount must be obtained at You must make payment by cash, certified check, cashier's check or money order at You must act now to avoid additional costs and significant expenses, including a reasonable attorney's fee."

(b) Failure of the Mayor to mail the notice of delinquency as provided in subsection (a) of this section, or to

include any taxes in the notice of delinquency, shall not:

- (1) Invalidate or otherwise affect a tax;
- (2) Invalidate or otherwise affect a sale made under this chapter to enforce payment of taxes;
- (3) Prevent or stay any proceedings under this chapter; or
- (4) Affect the title of a purchaser.

(c) Payment of the total amount stated in the notice of delinquency and as directed in the notice shall preclude the real property from being offered at the tax sale to which the notice corresponds.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(bb), 50 DCR 896; Mar. 2, 2007, D.C. Law 16-192, § 1112, 53 DCR 6899.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282, in subsec. (a), substituted "amount of taxes due (whether included in the actual notice or by attached tax bill)" for "amount of taxes due".

D.C. Law 16-192, in subsec. (a), substituted "The notice of delinquency may also include the following" for "The notice of delinquency shall also include the following".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(gg) 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(gg) 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 § 7 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) addition of section, see § 7 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(ff) 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(gg) 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(gg) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

For temporary (90 day) amendment of section, see § 1112 of Fiscal Year 2007 Budget Support Emergency Act of 2006 (D.C. Act 16-477, August 8, 2006, 53 DCR 7068).

For temporary (90 day) amendment of section, see § 1112 of Fiscal Year 2007 Budget Support Congressional Review Emergency Act of 2006 (D.C. Act 16-499, October 23, 2006, 53 DCR 8845).

For temporary (90 day) amendment of section, see § 1112 of Fiscal Year 2007 Budget Support Congressional Review Emergency Act of 2007 (D.C. Act 17-1, January 16, 2007, 54 DCR 1165).

Legislative History of Laws

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

For Law 14-282, see notes following § 47-902.

For Law 16-192, see notes following § 47-340.23.

Miscellaneous Notes

Short title: Section 1111 of D.C. Law 16-192 provided that subtitle J of title I of the act may be cited as the "Real Property Tax Sale Notice Act of 2006".

§ 47-1342. PUBLIC NOTICE; COSTS.

(a) At any time after 30 days from the mailing of the notice of delinquency, the Mayor shall cause to be advertised, at least once in not less than 2 newspapers of general circulation within the District which are published at least once every 2 weeks, a public notice stating that listed real property will be sold at public

auction because of taxes on the date and at the place named in the public notice.

(b)(1) The list in the public notice shall contain, with substantial accuracy, at least the following:

(A) A description of the real property, by taxation square, suffix, and lot number, or parcel and lot number;

(B) The name of the person who last appears on the Mayor's tax roll as the owner of the real property; and

(C) The amount of all taxes for which the real property shall be sold at the scheduled sale; provided, that costs need not be included in the public notice, but, if not included, costs shall be included in the opening bid amount at the time of the sale.

(2) Failure of the Mayor to include a tax in the published notice of sale shall not:

(A) Affect the validity or collectibility of the taxes or the validity of a sale to enforce the payment of taxes;

(B) Prevent or stay proceedings under this chapter; or

(C) Affect the title of a purchaser.

(c)(1) The following fees, in an amount prescribed by regulation, shall be costs payable by the purchaser (and paid into the General Fund of the District) and shall be included in the certificate of sale as provided in § 47-1348:

(A) A fee for the mailing of a notice;

(B) A fee for publication of notices when a real property is offered for sale, including newspaper advertisements;

(C) An auctioneer's fee when a real property is offered for sale at public auction, whether or not the auctioneer is a District employee; and

(D) A fee assessed against each real property to reimburse the District for legal representation, whether or not the provider of the service is a District employee.

(2) A redeeming party shall pay the costs to redeem real property bid off to the District, and such costs shall be deemed included in the amount for which the real property was bid off regardless of whether a certificate of sale was issued.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1342.01. BID OFF PROPERTY.

Whenever payment by check or other instrument on behalf of a real property is received prior to the tax sale, and the payment is refused by the drawee or the funds are not collected by the District, and, due to the tender of payment, the real property is not presented at the tax sale, the real property shall be deemed bid off to the District under § 47-1352 and may be subsequently sold under § 47-1353.

(Apr. 4, 2003, D.C. Law 14-282, § 11(cc), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 12(hh) 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) addition of section, see § 12(hh) 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) addition of this section, see § 12(gg) 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) addition of this section, see § 12(hh) 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) addition of this section, see § 12(hh) 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 14-282, see notes following § 47-902.

§ 47-1343. REAL PROPERTY TO BE SOLD AS ENTIRETY.

Each parcel of real property for sale shall be sold in its entirety, which shall be the parcel of real property as assessed in the assessment records.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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

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Legislative History of Laws

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

§ 47-1344. PERSONAL PROPERTY OF OWNER NOT AFFECTING SALE.

The power to sell real property for taxes shall not be affected by personal property of the owner on the real property to be sold.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1345. SALE OF REAL PROPERTY SUBJECT TO POSSESSORY INTERESTS.

(a) Whether or not any real property subject to sale under this chapter is subject to an estate for life, or a lease or ground rent for a term (with renewals) that is at least 30 years, the Mayor shall sell the entire fee simple estate; provided, that after the judgment of foreclosure of the right of redemption, no claim for rent unpaid, due, or accruing before the date of the judgment of foreclosure of the right of redemption shall be made by the purchaser (or his assignee).

(b) The termination of claims on real property sold under subsection (a) of this section shall not foreclose a personal claim against previous holders of the interest sold for rent unpaid, due, or accruing before the date of the judgment of foreclosure of the right of redemption.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1346. SALE AT PUBLIC AUCTION.

(a)(1)(A) The sale shall be held by the Mayor on the date and at the place stated in the public notice.

(B) If the sale cannot be completed on the date stated in the notice, the Mayor shall continue the sale, as determined by the Mayor and announced to the potential purchasers at the sale, until all real property included in the public notice is sold.

(2) All sales shall be at public auction to the purchaser who makes the highest bid.

(3)(A) The Mayor shall retain any common law or other authority normally granted to an auctioneer conducting a public auction and may refuse to accept bids that are not made in good faith.

(B) The Mayor may delegate this authority to an auctioneer.

(4) The conduct of the sale shall be according to terms set by the Mayor, and published with a reasonable degree of specificity in the public notice, to ensure the orderly functioning of the public auction and the integrity of the tax sale process, including requirements that potential purchasers:

(A) Establish their eligibility for bidding by presenting evidence of the legal existence of the bidding entities that are satisfactory to the Mayor;

(B) Limit their representation at a sale to no more than a single agent for each bidding entity;

(C) Refrain from an act, agreement, consent, or conspiracy to suppress, pre-determine, rig, or fix the bidding at the sale; and

(D) Provide such other information as the Mayor may require.

(5) A potential purchaser, including a natural person or business entity, who is delinquent in payment of taxes to the District, may not bid on real property offered at a sale held under this chapter or otherwise acquire an interest in real property sold under this chapter. For purposes of this paragraph, a potential purchaser shall include a person owning a 10% or more equity interest in, or an officer of, an entity that owns a 10% or more equity interest in real property on which taxes are delinquent. The certificate of sale held by the purchaser in violation of this paragraph shall be void and monies paid for the real property as described in the certificate of sale shall be forfeited to the District. This paragraph shall not be circumvented by a purchaser through the use of one or more business entities to avoid its intended application.

(b) Before making any bid, a potential purchaser shall have on deposit 20% of the purchase price. The deposit shall guarantee full and final settlement for the purchase. If the required deposit is not sufficient, the real property shall be immediately re-auctioned.

(c) Unless otherwise provided in this chapter, a real property shall not be sold for less than the amount of the taxes.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(dd), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282, in subsec. (b), substituted "have on deposit" for "deposit the greater of \$100 or".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(ii) 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(ii) 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 § 7 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) addition of section, see § 7 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(hh) 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(ii) 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(ii) 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 Law 14-282, see notes following § 47-902.

§ 47-1347. PAYMENT OF PURCHASE PRICE AT TAX SALE.

The payment of the purchase price shall be on the terms established by the Mayor. A purchaser shall pay the full amount of his bid, including surplus and costs, within 5 business days after the last day of the sale. If the payment is not received within the time prescribed, 20% of the deposit of the defaulting purchaser shall be forfeited to the District, and the real property shall be deemed to have been bid off to and purchased by the Mayor in the name of the District.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(ee), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282 substituted "20% of the deposit" for "the deposit".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see 12(jj) 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(jj) 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 7 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) addition of section, see § 7 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(ii) 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(jj) 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(jj) 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 Law 14-282, see notes following § 47-902.

§ 47-1348. CERTIFICATE OF SALE-IN GENERAL.

(a) The Mayor shall deliver to the purchaser a certificate of sale under the Mayor's hand and seal or authorized facsimile signature (or a delegate's hand and seal). The certificate shall set forth:

- (1) The date of the certificate;
- (2) That the real property described in it was sold by the Mayor to the purchaser;
- (3) The date of the original public tax sale to which the certificate corresponds;
- (4) The date of the sale to the purchaser;
- (5) The amount of taxes for which the real property was offered for sale at the original tax sale;
- (6) The total amount of taxes owing at the time of sale to the purchaser;
- (7) The purchase price;
- (8) The amount of surplus;
- (9) A description of the real property in substantially the same form as the description appearing on the Mayor's tax roll;
- (10) A statement that the rate of interest, upon redemption, shall be 18% per year calculated on the amount paid on account of the purchase price, except surplus;
- (11) The date when an action to foreclose the right of redemption may be filed; and
- (12) That the certificate shall be void unless diligent proceedings to foreclose the right of redemption are brought within one year from the date of the certificate, and that if the certificate shall become void, all monies paid for the real property by the purchaser shall be forfeited to the District.

(b) The rate of interest on the purchase price, except surplus, shall be 18% per year from the date the real property was sold or bid off. The interest shall continue to accrue until the real property is redeemed or the taxes and accrued interest are otherwise paid.

(c) The certificate of sale shall be similar to the following form:

"I,, acting under authority of the Mayor of the District of Columbia, certify that on, 20...., the real property described as square, suffix, lot and assessed to, was offered at public tax sale for the sum of Dollars and Cents, for the periods and amounts of taxes and costs, to wit:

"I further certify that on, 20...., with the amounts specified above totaling, I sold to the said real property for the sum of Dollars and Cents, plus surplus in the amount of Dollars and Cents. The real property described in this certificate is subject to redemption.

"On redemption, the purchaser will be refunded the sums paid on account of the purchase price, together with interest thereon at the rate of 18% per annum from the date the real property was sold to the date of redemption; provided, that the purchaser shall not receive interest on any surplus. On redemption, the purchaser shall also receive expenses permitted by Chapter 13A of Title 47 of the D.C. Official Code that may have been collected by the Mayor. Before a deed can be delivered to the purchaser, all taxes as defined in Chapter 13A with interest thereon, and including taxes with interest thereon for years for which the District or a third party purchased the real property at any tax sale and expenses reimbursable under Chapter 13A, shall be paid to the D.C. Treasurer except as provided in D.C. Official Code § 47-1361(b).

"After, 20...., an action can be brought to foreclose the right of redemption in the real property. This certificate will be void unless such an action is brought and diligently pursued within one year from the date of this certificate. If this certificate becomes void as provided in D.C. Official Code § 47-1355, all monies paid for the real property will be forfeited to the District. An assignee of this certificate shall notify the Mayor within 30 days of the assignment and provide the Mayor with the assignee's name, address, and telephone number.

"Witness my hand and seal, this day of, 20....

"

"For the Mayor"

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(ff), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282, in subsec. (c), substituted "similar to" for "in substantially", and deleted "(To be followed by acknowledgment)" from the end of the form.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(kk) 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(kk) 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 § 7 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) addition of section, see § 7 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(jj) 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(kk) 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(kk) 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 Law 14-282, see notes following § 47-902.

§ 47-1349. SAME-ASSIGNMENT.

(a) A certificate of sale executed and delivered by the Mayor to the purchaser is assignable and an assignment of the certificate of sale vests in the assignee, or the legal representative of the assignee, all the right, title, and interest of the original purchaser.

(b) The assignment of the certificate of sale may be made in accordance with § 45-714(b) relating to the substitution of trustees.

(c) Within 30 days of the assignment, the assignee shall notify the Mayor in the manner that the Mayor shall prescribe and provide the Mayor with the assignee's name, address, telephone number, taxpayer identification number, and such other information which the Mayor may require.

(d) The assignee shall notify the Mayor of an assignment of the interest in the payment of other taxes and liabilities described in § 47-1354.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1350. SAME-RECORDING.

The purchaser may record the certificate of sale and the assignee may record the assignment of the certificate of sale in the Recorder of Deeds.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1351. SAME-AS EVIDENCE.

The certificate of sale or assignment of the certificate of sale is presumptive evidence in all judicial proceedings by and against the purchaser, and the purchaser's representatives, heirs and assigns, of the:

- (1) Truth of the statements in the certificate of sale or assignment of the certificate of sale;
- (2) Interest of the purchaser in the real property described;
- (3) Regularity and validity of all proceedings regarding the taxes for which the real property was sold; and
- (4) Sale of the real property.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1352. PURCHASE BY DISTRICT-IN GENERAL.

(a) If the highest bid at a public auction is not sufficient to pay the taxes or if a certificate of sale shall become void, the real property shall be bid off to and purchased by the Mayor in the name of the District. Real property bid off to the District shall not be exempt from assessment and taxation, but shall be assessed and taxed as other real property. If real property is bid off to the District (including by a void certificate of sale under § 47-1355), the taxes, and interest from the date the real property was bid off, shall remain a lien on the real property.

(b) A certificate of sale in substantially the same form as provided in this chapter may be issued at any time by the Mayor in the name of the District for real property bid off in the name of the District, and, for purposes of the interest computation, the certificate of sale shall relate back to the date the real property was bid off; provided, that notwithstanding any other law, if the certificate of sale is not sold, assigned, or otherwise transferred by the District, the certificate shall be perpetual and the Mayor shall not be required to foreclose on the right of redemption. The Mayor shall have the same rights and remedies with regard to the real property as other purchasers, including the right to foreclose the right of redemption and to be reimbursed for expenses.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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

§ 47-1353. SAME-RIGHT TO SELL OR FORECLOSE UPON REAL PROPERTY.

(a) If a real property has been bid off in the name of the District, the Mayor may:

(1) Sell the real property and:

(A) If a certificate of sale has been issued for the real property, assign to the purchaser the certificate of sale upon payment of the amount for which the real property was bid off, plus interest thereon to the date of the assignment; provided, that (i) the one-year period under § 47-1355 shall commence from the date of assignment; and (ii) the purchaser under this paragraph shall be deemed to have provided to the Mayor the purchaser's name, address, and telephone number within the time prescribed; or

(B) If a certificate of sale has not been issued for the real property, issue to a purchaser (who has given to the Mayor such information as the Mayor may require) a certificate of sale as provided in § 47-1348 upon payment of the amount for which the real property was bid off, plus interest thereon to the date of issuance;

(2) Foreclose the right of redemption in the same manner as a purchaser; or

(3)(A) Transfer the entire or partial interest of the District for any amount of consideration (whether bid off or not) and issue to the purchaser a certificate of sale (or cancel a pre-existing certificate of sale issued to the District and reissue a combined certificate of sale to the purchaser); provided, that:

(i) The real property shall have been bid off under this chapter at least once for a period of taxes so transferred;

(ii) The purchaser shall be the District, an instrumentality of the District (or a subsidiary thereof), or a corporation not organized for profit and exempt from income taxation under section 501(c)(3) of the Internal Revenue Code of 1986, approved October 26, 1986 (68A Stat. 163; 26 U.S.C. § 501(c)(3)); and

(iii) The purchaser shall rehabilitate an existing improvement on the real property, construct a new improvement on the real property, or otherwise dispose of the real property for the purposes of improving a neighborhood generally or in the best interests of the District.

(B) The Mayor may accept as payment a promissory note in the amount of the taxes owed and accrued under this chapter or other, which note shall be paid on resale of the real property; provided, that if the real property shall be sold for less than its fair market value, the consent of the Mayor for the discounted sale shall have been obtained.

(C) Notwithstanding § 47-1331, the Mayor may subordinate and determine the priority of the taxes to be paid under the promissory note to permit the rehabilitation, new construction, or disposition, and the promissory note shall be paid upon resale to the extent of the proceeds available.

(D) Notwithstanding subsection (d) of this section, if a redemption occurs, the promissory note shall be satisfied prior to the disbursement of an amount to the purchaser; provided, that the promissory note may subordinate the taxes to any costs and expenses incurred by the purchaser.

(E) The provisions of Chapter 8 of Title 10 shall not apply to real property acquired by the District or an instrumentality of the District (or a subsidiary thereof) under this paragraph. Real property acquired by the District or an instrumentality of the District (or a subsidiary thereof) under this paragraph may be sold only by the Mayor, or with the Mayor's consent. The approval of the Council shall not be required for the sale of the real property.

(b)(1) Notwithstanding the minimum sale amount in subsection (a)(1) of this section, the Mayor may sell real property bid off in the name of the District for an amount less than required from the owner to redeem the real property and, if a certificate of sale has not been issued for the real property, issue to the purchaser thereof a certificate of sale, or, if a certificate of sale has been issued for the real property, assign the certificate of sale of the real property; provided, that:

(A) A public notice, to solicit potential purchasers, is published in 2 daily newspapers of general circulation within the District at least 30 days before offers or bids shall begin to be received;

(B) The public notice states how, where, and when offers or bids shall begin to be received and the closing date for offers or bids;

(C) The public notice states that the real property shall be sold or assigned to the person with the highest offer or bid;

(D) The public notice states that the successful purchaser shall pay the full amount of the bid before the sale or assignment shall be concluded;

(E) The public notice states that the results concerning all sales or assignments shall be published on the Internet in the form prescribed by paragraph (2) of this subsection;

(F) The public notice contains a list of the real properties to be so sold or assigned or the public notice states where the list may be obtained;

(G) The list contains a description of each real property, by square, suffix, and lot number or parcel and lot number, as the real property appears on the tax roll; and

(H) The list states the periods and amounts of taxes for which the real property may be sold or the certificate of sale assigned.

(2) As soon as practical after the sale or assignment, the Mayor shall:

(A) Publish on the Internet a public notice concerning the results of the sale or assignment; and

(B) A list shall be attached to the public notice, which list shall state at least the following:

(i) The name of the purchaser of each real property sold or assigned, along with the corresponding square, suffix, and lot number or parcel and lot number;

(ii) The total amount of taxes for which the real property was sold or assigned; and

(iii) The amount paid for each real property by the purchaser.

(c)(1) When a certificate of sale is issued for real property sold or a certificate of sale is assigned under this section, the 6-month waiting period described in § 47-1370 shall be reduced by the number of days that shall have passed since the original public tax sale to which the certificate of sale corresponds.

(2) The Mayor may file a complaint to foreclose the right of redemption upon the expiration of the 6-month waiting period that shall commence from the date of the original tax sale at which the real property was bid off to the District.

(d) Upon redemption, a purchaser under this section shall be entitled to the amount for which the real property was sold or the certificate of sale assigned by the Mayor to the purchaser, with interest thereon at the rate set forth in § 47-1334 and § 47-1348 from the date the real property was so sold or the certificate of sale assigned to the date of redemption, and any other amounts permitted to the purchaser under this chapter; provided, that the purchaser shall not receive interest on any surplus.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(gg), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282 made nonsubstantive changes in subsecs. (a)(1)(B) and (a)(2); added subsec. (a)(3); and in subsec. (b), substituted "subsection (a)(1) of this section" for "subsection (a) of this section or § 47-414".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(II) 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(II) 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 § 7 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) addition of section, see § 7 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(kk) 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(II) 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(II) 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 Law 14-282, see notes following § 47-902.

Delegation of Authority

Delegation of Authority to the Director of the Department of Housing and Community Development, see Mayor's Order 2007-209, September 27, 2007 (55 DCR 133).

§ 47-1354. PAYMENT OF OTHER TAXES AND LIABILITIES BY PURCHASER; ASSIGNMENT.

(a) After the 6-month waiting period set forth in § 47-1370, as may be reduced under § 47-1353, has expired, the purchaser may pay other taxes, interest, and penalties owing on the real property for any period for which the real property has not been validly sold.

(b) The purchaser shall receive a refund of the payment upon redemption, with interest as required to be paid by the redeemer, only if the purchaser's certificate of sale is not void and if the purchaser provides proof satisfactory to the Mayor that the purchaser made the payment.

(c) If the certificate becomes void, a payment credited to the account of the real property under this section shall be nonrefundable.

(d) The Mayor shall prescribe, by regulation, the procedures for making a payment under this section. Notwithstanding any other law, the Mayor may require payment to be made directly to the Office of Tax and Revenue or any other entity, and payment may be held in escrow or applied as designated.

(e) The purchaser shall immediately notify the Mayor, in the manner that the Mayor shall prescribe, of a payment made under this section. If the purchaser fails to notify the Mayor, the Mayor shall not be liable to the purchaser for the amount of the payment.

(f) If the purchaser assigns a certificate of sale in accordance with § 47-1349, the purchaser shall also assign to the assignee the purchaser's interest in the payment made under this section. The purchaser shall immediately notify the Mayor of the assignments in the manner that the Mayor may prescribe. Failure of the purchaser to assign the interest at the time the certificate of sale is assigned, or to immediately notify the Mayor of the assignment of the interest, shall invalidate the assignment of the certificate of sale and the assignment of the interest.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(hh), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282, in subsec. (a), substituted "pay other taxes" for "pay the taxes" and substituted "validly sold" for "sold or bid off".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(mm) 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(mm) 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 § 7 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) addition of section, see § 7 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(ll) 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(mm) 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(mm) 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 Law 14-282, see notes following § 47-902.

§ 47-1355. VOID CERTIFICATE OF SALE.

(a) Except as otherwise provided, a certificate of sale shall be void if:

- (1) An action to foreclose the right of redemption is not brought within one year from the date of the certificate of sale;
- (2) The purchaser owes taxes to the District as described in § 47-1346(a)(5);
- (3) An action to foreclose the right of redemption is dismissed for a lack of prosecution;
- (4) The purchaser fails to comply with § 47-1382; or
- (5) A sale is set aside because of fraud on the part of the purchaser.

(b) If a certificate shall become void:

- (1) The right, title, and interest of the purchaser in the real property shall cease;
- (2) All monies paid for the real property by the purchaser shall be forfeited to the District and deposited by the Mayor in the General Fund of the District; and
- (3) The real property shall be deemed to have been bid off in the name of the District for the taxes for which the real property was sold or bid off at the original public tax sale to which the certificate corresponds, and interest thereon shall accrue from the date that the property was sold or bid off, as if the sale or assignment to the purchaser had not occurred.

(c) Subsection (b) of this section shall not apply if a judgment or sale is set aside in the absence of fraud on the part of the purchaser and the certificate of sale is not void under subsection (a) of this section.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

SUBCHAPTER III. REDEMPTION.

§ 47-1360. RIGHT OF REDEMPTION.

Unless otherwise provided in this chapter, an owner or other person who has an interest in the real property sold by the Mayor may redeem the real property at any time until the foreclosure of the right of redemption is final.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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

§ 47-1361. REQUIRED PAYMENTS; NOTICE TO PURCHASER; CERTIFICATE OF REDEMPTION.

(a) To redeem the real property, the person redeeming shall pay to the Mayor, for deposit into the General Fund of the District (notwithstanding any other law), the following:

(1) If the real property was sold at tax sale to a purchaser, the amount paid by the purchaser for the real property exclusive of surplus, with interest thereon;

(2) If the real property was bid off to the District, the taxes with interest thereon from the date the real property was bid off;

(3) If the real property was bid off to the District and subsequently sold or the certificate of sale assigned to a purchaser:

(A) The taxes with interest thereon from the date the real property was bid off; plus

(B) Interest on the total amount in subparagraph (A) of this paragraph from the date the real property was subsequently sold or the certificate of sale assigned;

(4) All other taxes, interest, and penalties paid by a purchaser on behalf of the real property, with the interest that would have been owing if the purchaser had not paid the taxes provided, that the certificate of sale of the purchaser is not void;

(5) All other taxes to bring the real property current;

(6) Unless the person redeeming furnishes the Mayor a release or acknowledgment executed by the purchaser that all expenses under § 47-1377 have been paid to the purchaser, all expenses for which the purchaser is entitled to reimbursement under § 47-1377;

(7) All expenses owing to any other purchaser; and

(8) If judgment of foreclosure of the right of redemption of the sale is set aside, the reasonable value, at the date of the judgment, of all reasonable improvements made on the real property by the purchaser and the purchaser's successors in interest, subject to § 47-1363.

(b) Notwithstanding subsection (a) of this section, payment of all real property tax liens and permitted accruals assigned or sold and transferred to third parties under § 47-1303.04 shall be required before a person may redeem under this chapter.

(c) The provisions of subsection (a) of this section may apply more than once if the real property has been sold or bid off more than once. In such case, the person redeeming shall pay all required amounts to satisfy the purchasers and the District.

(d) After receipt of the payment set forth in this section, the Mayor shall notify the purchaser that the real property has been redeemed. The purchaser shall surrender the certificate of sale and shall receive from the Mayor the amount to which the purchaser is entitled. For the purposes of this section, the Mayor may conclusively presume that the original purchaser at the tax sale is the holder of the certificate of sale, unless the Mayor receives a written notice of an assignment of the certificate of sale in accordance with this chapter.

(e) Upon request and subject to the payment of a fee, the Mayor shall execute and deliver to the person redeeming the real property a certificate of redemption, which may be recorded in the Recorder of Deeds and, when recorded, shall release any encumbrance created by the recording of the certificate of sale.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Oct. 26, 2001, D.C. Law 14-42, § 10(g), 48 DCR 7612; Apr. 4, 2003, D.C. Law 14-282, § 11(ii), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-42, in subsec. (a)(1), made a nonsubstantive change.

D.C. Law 14-282 made nonsubstantive changes in subsec. (a)(1).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(nn) 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(nn) 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 § 7 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) addition of section, see § 7 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 § 10(g) of Technical Amendments Emergency Act of 2001 (D.C. Act 14-108, August 3, 2001, 48 DCR 7622).

For temporary (90 day) amendment of section, see § 12(mm) 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(nn) 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(nn) 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.

Law 14-42, the "Technical Correction Amendment Act of 2001", was introduced in Council and assigned Bill No. 14-216, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 5, 2001, and June 26, 2001, respectively. Signed by the Mayor on July 24, 2001, it was assigned Act No. 14-107 and transmitted to both Houses of Congress for its review. D.C. Law 14-42 became effective on October 26, 2001.

For Law 14-282, see notes following § 47-902.

§ 47-1362. FIXING AMOUNT NECESSARY FOR REDEMPTION AFTER ACTION TO FORECLOSE FILED.

(a) If the real property is redeemed after an action to foreclose the right of redemption is filed and there is a dispute regarding redemption, the person redeeming may apply to the Superior Court for an order fixing the amount necessary for redemption in accordance with the provisions of this chapter.

(b) Except as provided in subsection (c) of this section, the Mayor may accept a payment for redemption without an order of court.

(c) If there is a dispute regarding redemption, the Mayor shall not accept a payment for redemption unless a certified copy of the order of court fixing the amount necessary for redemption is filed with the Mayor.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1363. RIGHTS OF OWNERS AND PURCHASERS DURING REDEMPTION PERIOD; APPOINTMENT OF RECEIVER OF REAL PROPERTY.

(a) The owner of a real property sold under this chapter shall have the right, during the period of redemption, to continue in possession of, and to exercise all rights of ownership over, the real property until the right of redemption has been finally foreclosed under the provisions of subchapter IV of this chapter; provided, that a purchaser may apply to the Superior Court for the appointment of a receiver of the real property covered by the certificate of sale or assignment of the certificate of sale in accordance with the provisions of laws and of rules and practice of the Superior Court that relate to receivers. If a certificate of sale is held by the District or instrumentality thereof, the Mayor or instrumentality of the District

may make application by complaint to the Superior Court for the appointment of a receiver of the real property covered by the certificate of sale. The defendant, in an action brought by the Mayor or instrumentality of the District for the appointment of a receiver, shall be the owner of the real property whose name last appears as the owner on the Mayor's tax roll. Notwithstanding the foregoing, if the real property is vacant or abandoned, a certificate of sale has at any time been issued in the name of the District or instrumentality thereof, and the certificate of sale is presently held by the District or instrumentality thereof, the Mayor or instrumentality of the District shall have the right of immediate possession of the real property from the date of the sale without the necessity of receivership proceedings; provided, that the Mayor or instrumentality of the District shall make an accounting of all rents collected to the owner on redemption of the real property, and on redemption, shall remit the rents, less all remuneration for the maintenance and upkeep of the real property. The Mayor or an instrumentality of the District shall not be subject to the expiration of a waiting period or other period before making improvements to the real property. To redeem the vacant or abandoned real property, the person redeeming shall pay the District or instrumentality thereof for the reasonable value of all improvements made by the District or instrumentality thereof to the real property.

(b) Notwithstanding subsection (a) of this section, the purchaser of a real property at a tax sale shall not have:

(1) Any rights at law or in equity if the Mayor or instrumentality of the District razes improvements, abates nuisances or environmental infractions, or corrects unsafe conditions, and imposes a fine therefor which may be a lien upon the real property, until the right of redemption has been finally foreclosed under the provisions of subchapter IV of this chapter; or

(2) Standing to enjoin, or recourse against the District or instrumentality thereof for, the imposition of fines due to noncompliance of the real property or owner thereof with any law of the District or the United States of America.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(jj), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282 designated the existing text as subsec. (a); in the newly designated subsec. (a), substituted "District or instrumentality thereof" for "District", substituted "Mayor or instrumentality of the District" for "Mayor", and added the last two sentences; and added subsec. (b).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(oo) 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(oo) 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 § 7 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) addition of section, see § 7 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(nn) 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(oo) 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(oo) 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 Law 14-282, see notes following § 47-902.

§ 47-1364. ASSESSMENT DURING REDEMPTION PERIOD; ASSESSMENT TO PURCHASER.

Until a judgment is entered that forecloses the right of redemption in a real property sold by the Mayor and a deed is executed by the Mayor, the real property shall continue to be assessed as though no sale had been made. When the judgment is entered and the deed executed, the real property shall be transferred on the assessment books or records to the purchaser notwithstanding any other law. After the transfer, the real property shall be assessed in the name of the purchaser.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1365. TENANT OR PERSON WITH LESS THAN FEE SIMPLE INTEREST PAYING TAXES OR LEVIES TO HAVE CREDIT OUT OF RENTS.

A tenant or person with less than a fee simple interest from whom payment is obtained ("payor"), by distress or otherwise, of taxes due from an owner or other person under whom the payor holds shall receive a credit for the payment against the rents that the payor owes, except when:

- (1) The payor is bound either by operation of law or by contract to pay the taxes;
- (2) The real property is the subject of receivership proceedings; or
- (3) The Mayor has taken possession of the real property in accordance with § 47-1363.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1366. CANCELLATION OF SALE BY MAYOR.

The Mayor may cancel a sale before the issuance of a final order by the Superior Court to prevent an injustice to the owner or person with an interest in the real property. In the event of such cancellation, the Mayor shall pay to the purchaser the amount which the purchaser would have received if the real property had been redeemed, but no part of such amount shall be deemed a payment of tax on behalf of the real property. A certificate of redemption, if necessary, shall be executed and filed by the Mayor with the Recorder of Deeds for no fee.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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 (90 day) addition of section, see § 7 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 Law 13-305, see notes under § 47-901.

SUBCHAPTER IV. FORECLOSURE.

§ 47-1370. COMPLAINTS BY PURCHASERS TO FORECLOSE THE RIGHT OF REDEMPTION; EXERCISE OF AUTHORITY BY FORM OF COMPLAINT.

(a) At any time after the expiration of a 6-month waiting period following the date of sale, a purchaser may file a complaint to foreclose the right of redemption of the real property to which the certificate of sale corresponds.

(b) In a suit to foreclose the right of redemption, the Superior Court may:

(1) Bar the right of redemption and foreclose (A) all transfers of the real property occurring before the judgment of the court as provided in this chapter and (B) all liens and encumbrances on the real property except as provided in § 47-1382;

(2) Vest title in fee simple in the purchaser; or

(3) Set aside the sale and determine the amount required to redeem the real property.

(c)(1) A complaint filed pursuant to subsection (a) of this section shall state:

(A) The fact of the issuance of the certificate of sale and the date of the certificate;

(B) A description of the real property in substantially the same form as the description appearing on the certificate along with the street address, if any;

(C) An itemization of the amount paid at tax sale by the purchaser for each year or period of taxes, including costs of sale.

(D) The fact that the real property has not been redeemed by a person having an interest in the real property;

(E) A request for an order of publication directed to all persons having an interest in the real property; and

(F) A request that the court pass a judgment that forecloses the right of redemption of the defendants and any other person having any interest in the real property.

(2) The caption of the complaint filed for relief under subsection (a) of this section shall comply with §§ 47-1373(a) and 47-1374(a).

(3) The certificate of sale issued by the Mayor to the purchaser or a photocopy of the certificate shall be attached to the complaint and shall be made part of the complaint.

(d) The right of redemption shall continue until a judgment foreclosing the right of redemption becomes final.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1371. PARTIES.

- (a) The plaintiff in an action to foreclose the right of redemption shall be the purchaser.
- (b)(1) Except as otherwise provided in this subsection, the defendants in an action to foreclose the right of redemption shall be:
- (A) The record title holder of the real property;
 - (B) The legal title holder, if different from the record title holder;
 - (C) If the real property is encumbered by a recorded life tenancy, the record life tenant and record remaindermen;
 - (D) If the real property is subject to an estate for life or a lease or ground rent for a term (with renewals) that is at least 30 years, the record title holder of the fee simple title and the owner of the possessory interest as disclosed by a search performed in accordance with generally accepted standards of title examination of the records of the Recorder of Deeds and the Probate Division of the Superior Court;
 - (E) Any mortgagee of the real property, or any assignee of the mortgage of record, named as such in an unreleased mortgage recorded in the records of the Recorder of Deeds;
 - (F) The trustee of record under a deed of trust recorded against the real property and a holder of a beneficial interest in a deed of trust who files notice of the interest, which notice includes identification of the deed of trust, the book and page or roll and frame where the deed of trust is recorded, and the current address at which the holder may be served with a summons; and
 - (G) The District.
- (2) The plaintiff shall certify, under penalties of perjury, to the Superior Court that a search for the defendants has been performed in accordance with generally accepted standards of title examination of the records of the Recorder of Deeds and probate decisions of the Superior Court.
- (3) The plaintiff may elect not to include as a defendant any of the persons named in paragraph (1) of this subsection. However, the rights of any person not included as a defendant shall not be affected by the action.
- (4) The plaintiff shall not be required to name as defendant any other person that has, or claims to have, any right, title, interest, claim, lien, or equity of redemption in the real property sold by the Mayor. Any of these persons shall be included as defendants by the designation "all persons that have or claim to have any interest in real property ... (giving a description of the real property in substantially the same form as the description that appears on the Mayor's certificate of sale along with the street address, if any)." Any of these persons shall be designated throughout the action by the above designation, may participate as defendants in the action, and the action may proceed against them by publication under order of court as provided in this chapter.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1372. NOTICE TO CERTAIN PERSONS.

- (a)(1) The plaintiff shall send written notice of the action to:
- (A) Notwithstanding the provisions of § 47-1371(b)(4), all persons having a recorded interest, recorded claim, or recorded lien, including a recorded judgment, who have not been made a defendant in the action and, if the real property is the common areas owned by or legally dedicated to a homeowners association, to the homeowners association governing the real property, at the last reasonably ascertainable address; and
 - (B) Each commercial tenant of the real property whose identity is known to the plaintiff at the commercial tenant's last reasonably ascertainable address.
 - (C)(i) A purchaser of the real property, or an assignee of a certificate of sale, if the purchaser has

recorded the certificate of sale and any assignee has recorded the assignment, as prescribed by § 47-1350, within 4 months after the date of sale to the plaintiff; provided, that the purchaser or assignee shall file an attachment with the certificate of sale or assignment indicating his mailing address; provided further, that the assignee shall file the certificate of sale if the certificate was not filed by the purchaser.

(ii) Foreclosure of the right of redemption shall not extinguish the amount to which the purchaser or assignee is entitled under this chapter.

(2) This section shall not apply to residential tenants.

(b) The notice under subsection (a) of this section shall be:

(1) Sent by certified mail, postage prepaid, return receipt requested, bearing a postmark from the United States Postal Service; and

(2) Accompanied by a copy of the summons and a copy of the complaint.

(c) The plaintiff shall file in the action:

(1) The return receipt from the notice; or

(2) If the return receipt has not been returned, the proof of mailing and an affidavit stating that the notice provisions of subsection (b) of this section have been complied with, or an affidavit stating that the address of the holder of the subordinate interest is not reasonably ascertainable.

(d)(1) Notwithstanding any other provisions of this section, the plaintiff shall send written notice of the action to any commercial tenant of the real property whose occupancy of the real property is reasonably ascertainable by the plaintiff, whether or not the commercial tenant's identity is known:

(A) By first-class mail, postage prepaid, bearing a postmark from the United States Postal Service, addressed to the commercial tenant by name if the identity of the commercial tenant is known to the plaintiff, or addressed to "occupant" if the identity of the commercial tenant is not known;

(B) To each separately leased area of the real property that the plaintiff can reasonably ascertain is occupied;

(C) In an envelope prominently marked on the outside with the phrase "Notice of Action to Foreclose"; and

(D) Accompanied by a copy of the complaint.

(2) The notice shall include the following statement in conspicuous, bold-faced print:

"If the unpaid taxes, together with costs and expenses, are not paid, the court may enter a judgment foreclosing the right of redemption that would terminate your lease and right to occupy the real property. You have the right to pay the unpaid taxes, together with costs and expenses, and avoid lease termination and eviction. A judgment foreclosing the right of redemption could be entered within the next 90 days and at that time you could be evicted or required to vacate the real property."

(e) If the filing under subsection (c) of this section is made before the entry of final judgment, the failure of a person under subsection (a)(1) of this section to receive the notice shall not invalidate the sale.

(f) In addition to the notice required by subsection (a) of this section, the plaintiff shall provide notice of the action by posting a copy of the summons on a place on the premises of the real property where it may be conveniently read.

(g)(1) Subject to § 47-1371(b)(1) and (4), after entry of a judgment foreclosing the right of redemption and at least 30 days before taking possession of the real property, the plaintiff shall give any commercial tenant of the real property written notice of the plaintiff's intention to obtain possession of the real property and that the commercial tenant shall vacate the real property within 30 days after the notice.

(2) During the 30-day period immediately following entry of the judgment foreclosing the right of redemption, the plaintiff may apply for, process, and obtain, but not execute upon, a writ of possession of the real property.

(3) The notice under paragraph (1) of this subsection shall be sent:

(A) By first-class mail, postage prepaid, bearing a postmark from the United States Postal Service, addressed to the commercial tenant by name if the identity of the commercial tenant is known to the plaintiff, or addressed to "occupant" if the identity of the commercial tenant is not known;

(B) To each separately leased portion of the real property that the plaintiff can reasonably ascertain is occupied; and

(C) In an envelope prominently marked on the outside with the phrase "Notice of taking possession of real property."

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282, in subsec. (a)(1), added par. (C).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(pp) 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(pp) 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 § 7 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) addition of section, see § 7 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(oo) 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(pp) 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(pp) 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 Law 14-282, see notes following § 47-902.

§ 47-1373. HOW UNKNOWN OWNER MADE PARTY; AFFIDAVIT OF SEARCH.

(a) If the identity of an owner cannot be ascertained as provided in § 47- 1371, the unknown owner of the real property may be included as a defendant by the designation:

"Unknown owner of real property (insert a description of the real property in substantially the same form as the description that appears on the certificate of sale along with the street address, if any), the unknown owner's heirs, devisees, and personal representatives and their or any of their heirs, devisees, executors, administrators, grantees, assigns, or successors in right, title and interest."

The unknown owner shall be so designated throughout the action. The action shall proceed against the unknown owner by publication under order of the court as provided in § 47-1375.

(b) A complaint to foreclose the right of redemption filed against an unknown owner as set forth in subsection (a) of this section shall have attached to it an affidavit by the person making the search stating at a minimum that:

(1) The owner of the real property (or a part of the real property) is unknown; and

(2) A complete search of the records for at least 40 years immediately before the filing of the action was performed in accordance with generally accepted standards of title examination.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1374. SERVICE OF PROCESS.

(a) The plaintiff shall set forth in the caption of the complaint the last address known to the plaintiff or to the attorney filing the complaint of each defendant, as obtained from:

- (1) Any records examined as part of the title examination;
- (2) The Recorder of Deeds; and
- (3) Any other address that is known to the plaintiff or the attorney filing the complaint.

(b) Subsection (a) of this section shall not require the plaintiff or the attorney for the plaintiff to make any investigations or to search any other records or sources of information other than those stated.

(c) This subsection applies only if a last known address for a defendant is obtained as provided under subsections (a) and (b) of this section. The plaintiff shall cause a copy of the order of publication to be mailed by first class, certified mail, postage prepaid, to each defendant at the defendant's address as determined by the provisions of subsections (a) and (b) of this section. If a defendant is not served by summons or as provided by subsection (d) of this section, the plaintiff shall file an affidavit in the action, which affidavit:

- (1) Shall certify compliance with this subsection; and
- (2) Shall be accompanied by the receipt obtained from the post office for the mailing or the certified mail receipt.

(d) Notice to a defendant may be made in any other manner that results in actual notice of the pendency of the action to the defendant. If notice is given under this subsection, the plaintiff shall file an affidavit that fairly describes the method and time of service.

(e) A final judgment may not be entered before the later of:

- (1) If actual service is made on the defendant, the failure to timely respond to the summons issued by the court;
- (2) The actual time specified in the order of publication; or
- (3) Twenty-three days after the date of the mailing of the copy of the order of publication under subsection (c) of this section.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1375. NOTICE BY PUBLICATION.

At the time the summons (or initial summons) is issued, the plaintiff shall obtain an order of publication directed to all defendants, naming them as provided by this chapter. The real property shall be described in the order of publication as the real property is described on the certificate of sale along with the street address, if any. The order of publication shall notify all persons that have, or claim to have, an interest in the real property to answer the complaint or to redeem the real property on or before the date named in the order of publication and, in case of failure to appear, answer, or redeem the real property, that a judgment will be entered that forecloses the right of redemption in the real property. The date named may not be less than 60 days from the date of the order. Subject to § 47-1371(b), when the order of publication is issued and published, any person that has any right, title, interest, claim, lien, or equity of redemption in the real property is bound by the judgment of the court that may be entered in the case as if the person were personally served with process. The order of publication shall be in substantially the following form:

"Order of Publication

"The object of this proceeding is to secure the foreclosure of the right of redemption in the following real property located in the District of Columbia, and sold by the Mayor of the District of Columbia to the plaintiff in this action:

(Insert description of real property in substantially the same form as the description appearing on the Mayor's certificate of sale along with the street address, if any.)

"The complaint states, among other things, that the amounts necessary for redemption have not been paid.

"It is thereupon this day of , 20 .. , by the Superior Court of the District of Columbia, Ordered, That notice be given by the insertion of a copy of this order in some newspaper having a general circulation in District of Columbia once a week for 3 successive weeks, notifying all persons interested in the real property to appear in this Court by the day of , 20 .. , and redeem the real property by payment of \$ or answer the complaint or, thereafter, a final judgment will be entered foreclosing the right of redemption in the real property and vesting in the plaintiff a title in fee simple."

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1376. VALIDITY OF TAXES AND SALE PRESUMED UNLESS ATTACKED IN ANSWER.

In an action to foreclose the right of redemption, the plaintiff shall not be required to plead or prove the various steps, procedure, and notices for the assessment and imposition of the taxes for which the real property was sold or the proceedings taken by the Mayor to sell the real property. The validity of the procedure is conclusively presumed unless a defendant in the proceeding shall, by answer, plead as an affirmative defense, the invalidity of the taxes, the invalidity of the proceedings to sell, or the invalidity of the sale.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1377. PURCHASER REIMBURSED BY REDEEMING PARTY FOR EXPENSES.

(a) Except as provided in subsection (b) of this section, upon redemption, a purchaser is entitled to be reimbursed by the redeeming person for the following expenses incurred in an action, or in preparation for an action, to foreclose the right of redemption:

(1) Before the filing of an action to foreclose redemption:

(A) The amount of \$300 for pre-complaint legal expenses, including a title search of the public

record required to satisfy the notice requirements of this chapter, and

(B) The amount paid to record the certificate of sale; or

(2) If a complaint has been filed before redemption, all expenses as allowed by the Superior Court, including expenses incurred for personal service of process, expenses for service of process by publication, expenses for publication and posting of all required notices, expenses for postage, and reasonable attorneys' fees.

(b) No purchaser of a certificate of sale shall be reimbursed for expenses incurred within 4 months after the date of sale or if the certificate becomes void under this chapter.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1378. FINAL ORDER.

Upon the occurrence of the last event specified in § 47-1374(e), a plaintiff may be entitled to judgment foreclosing the right of redemption. An interlocutory order shall not be required. The judgment shall be final and conclusive on the defendants, their heirs, devisees, and personal representatives and they, or any of their heirs, devisees, executors, administrators, assigns, or successors in right, title, or interest, shall be bound by the judgment as if they had been named in the action and personally served with process.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1379. REOPENING JUDGMENTS.

The Superior Court shall not open a judgment rendered in an action for foreclosure of the right of redemption, except on the grounds of lack of jurisdiction or fraud in the conduct of the action to foreclose; provided, that the reopening of a judgment on the ground of constructive fraud in the conduct of the action to foreclose shall not be entertained by the court unless an application to reopen a judgment rendered is filed within 90 days from the date of the judgment.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1380. JUDGMENT SETTING ASIDE SALE.

(a) If the Superior Court shall set aside a sale, the amount required to redeem is: (A) the amount required by this chapter, as may be adjusted by the court, and (B) the reasonable value, on the date the judgment is set aside, of all reasonable improvements made on the real property by the purchaser and the purchaser's successors in interest subject to § 47-1363.

(b) A sale shall not be set aside unless the real property is redeemed.

(c) If the Superior Court sets aside a sale in the absence of fraud on the part of the purchaser, the Mayor shall repay to the purchaser:

(1) The amount paid to the Mayor on account of the purchase price of the property sold, with interest thereon except surplus;

(2) All taxes accrued after the date of sale that were paid by the purchaser under this chapter, with interest as would have been required to be paid by a redeemer;

(3) The expenses collected by the Mayor and properly incurred under § 47- 1377; and

(4) The amount, as collected by the Mayor, of the value of all reasonable improvements made on the real property by the purchaser and the purchaser's successors in interest.

(d) Notwithstanding any other provision of this section, if the Superior Court finds fraud on the part of the purchaser, the Superior Court shall set aside the sale.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(II), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282 added subsec. (d).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(qq) 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(qq) 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 § 7 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) addition of section, see § 7 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(pp) 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(qq) 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(qq) 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 Law 14-282, see notes following § 47-902.

§ 47-1381. JUDGMENT BARS REDEMPTION ONLY IN REAL PROPERTY

DESCRIBED THEREIN.

If a plaintiff who files a complaint to foreclose the right of redemption describes the real property in the complaint in a manner other than that contained in the certificate of sale or states an incorrect street address, and the description in the judgment, the description in the complaint, and the description in the certificate of sale are intended to describe the same real property, the judgment entered barring the defendant's right to redeem bars the defendant's interest only in the real property described in the judgment.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1382. PURCHASER'S DEED; PAYMENT; COMPLIANCE WITH TERMS OF JUDGMENT AS TO PAYMENTS.

(a) A final judgment foreclosing the right of redemption shall direct the Mayor to execute and deliver a deed to the purchaser in fee simple on payment to the Mayor of the amount required under this section. No deed shall be executed before such payment is received. The final judgment shall direct the Mayor to enroll the purchaser in fee simple as the owner of the real property. The fee simple interest shall be conveyed subject to:

- (1) A lien filed by the taxing agency under § 47-1340(c);
- (2) The tenancy of a residential tenant (other than a tenant described in § 47-1371(b)(1)(C) and (D));
- (3) Easements of record and any other easement that may be observed by an inspection of the real property; and
- (4) An instrument securing payment of a promissory note executed under § 47- 1353(a)(3).

(b) Notwithstanding subsection (a)(1) of this section, the fee simple interest conveyed of a real property sold under § 47-1353(a)(3) or (b) shall not be subject to a lien filed by the taxing agency under § 47-1340(c).

(c) The purchaser shall pay all amounts that would be required of a person redeeming under § 47-1361; provided, that the purchaser shall not make payment for taxes and periods for which the purchaser purchased the certificate of sale, was assigned a certificate of sale under § 47-1349, and made payment under § 47-1354.

(d) The deed shall be prepared by the purchaser or the attorney for the purchaser and all expenses incident to the preparation, execution, delivery, and recordation of the deed shall be paid by the purchaser.

(e) The plaintiff shall provide a certified copy of the final judgment to the Mayor.

(f) If the purchaser fails to pay to the Mayor the amount required under this section within 30 days of the final judgment, the final judgment may be vacated as void by the Superior Court on the motion of any party. If the purchaser does not record the deed in the Recorder of Deeds within 30 days of the execution of the deed, the final judgment may be vacated as void by the Superior Court on the motion of any party. If a final judgment is so vacated, the deed and the certificate of sale are void and all money paid by the purchaser to the Mayor is forfeited except as provided in § 47-1354(c).

(g) Any surplus paid for a real property by a purchaser shall be applied against other taxes, interest thereon, and expenses owing on the real property for which a deed is sought if the application and timely balance payment shall result in the full payment required to obtain the deed.

(h) Any overpayment, including expenses, shall be paid by the Mayor to the person who made the overpayment. If there is a dispute regarding payment of the overpayment, the Mayor shall hold the overpayment until a court of competent jurisdiction determines the proper distribution of the overpayment.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(mm), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-282, in subsec. (a), made nonsubstantive changes in pars. (2) and (3), and added par. (4); and in subsec. (b), substituted "§ 47-1353(a)(3) or (b)" for "§ 47-1353(b)".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(rr) 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(rr) 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 § 7 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) addition of section, see § 7 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(qq) 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(rr) 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(rr) 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 Law 14-282, see notes following § 47-902.

§ 47-1383. OBTAINING POSSESSION.

Subject to the rights of tenants under residential leases described in § 47- 1382(a), a person who acquires a deed to real property under this chapter is entitled to issuance of a writ of possession of the real property as if the person had obtained a judgment awarding possession of the real property.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1384. CONSTRUCTION OF CHAPTER.

Notwithstanding any other law, the provisions of this chapter shall be liberally construed as remedial legislation to encourage the foreclosure of the right of redemption by suits in the Superior Court and for the decreeing of marketable titles to real property sold by the Mayor.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.

§ 47-1385. TRANSITION PROVISIONS; APPLICABILITY OF CHAPTER.

Chapter 13 [of this title] shall apply to any tax sale made or instituted, and any agreement executed between the District and any third party with respect to such sale, before January 1, 2001. This chapter shall apply to any tax sale made or instituted (or which could have been made or instituted), and any agreement executed between the District and any third party with respect to such sale, after December 31, 2000.

(June 9, 2001, D.C. Law 13-305, § 507(a)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 7 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) addition of section, see § 7 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.