

**DISTRICT OF COLUMBIA**  
**OFFICIAL CODE**

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

**CHAPTER 16.**  
**ENFORCEMENT OF PERSONAL PROPERTY TAXES**  
**BY DISTRAINT OR LEVY.[REPEALED]**

**2001 Edition**

**DISTRICT OF COLUMBIA OFFICIAL CODE**  
**CHAPTER 16. ENFORCEMENT OF PERSONAL**  
**PROPERTY TAXES BY DISTRAINT OR**  
**LEVY.[REPEALED]**

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# **CHAPTER 16. ENFORCEMENT OF PERSONAL PROPERTY TAXES BY DISTRRAINT OR LEVY.[REPEALED]**

## **§ 47-1601. DISTRRAINT OF GOODS AND CHATTELS AUTHORIZED; LEVY AND SALE OF LAND; ADVERTISEMENT OF PERSONAL PROPERTY SALE; PUBLIC AUCTION; REPORT AND AUDIT; DISPOSITION OF SURPLUS.[REPEALED]**

(July 1, 1902, 32 Stat. 621, ch. 1352, § 6, par. 12(a); Feb. 28, 1987, D.C. Law 6-212, § 19(b), 34 DCR 850; Feb. 5, 1994, D.C. Law 10-68, § 44, 40 DCR 6311; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(v)(2), 48 DCR 334.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-1601.

1973 Ed., § 47-1301.

#### *Legislative History of Laws*

Law 6-212, the "Personal Property Tax Amendment Act of 1986," was introduced in Council and assigned Bill No. 6-100, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 25, 1986 and December 16, 1986, respectively. Signed by the Mayor on January 8, 1987, it was assigned Act No. 6-272 and transmitted to both Houses of Congress for its review.

Law 10-68, the "Technical Amendments Act of 1993," was introduced in Council and assigned Bill No. 10-166, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 29, 1993, and July 13, 1993, respectively. Signed by the Mayor on August 23, 1993, it was assigned Act No. 10-107 and transmitted to both Houses of Congress for its review. D.C. Law 10-68 became effective on February 5, 1994.

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

#### *Miscellaneous Notes*

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x)through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

## **§ 47-1602. STORAGE OF DISTRAINED PROPERTY; MANNER OF SALE.[REPEALED]**

(July 1, 1902, 32 Stat. 621, ch. 1352, § 6, par. 12(b); Apr. 28, 1904, 33 Stat. 564, ch. 1815; Feb. 28, 1987, D.C. Law 6-212, § 19(b), 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(v)(2), 48 DCR 334.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-1602.

1973 Ed., § 47-1302.

#### *Legislative History of Laws*

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1601.

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

*Miscellaneous Notes*

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x)through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

**§ 47-1603. VIOLATIONS OF CERTAIN PROVISIONS.[REPEALED]**

(July 1, 1902, 32 Stat. 622, ch. 1352, § 6, par. 18; Apr. 1, 1942, 56 Stat. 190, ch. 207, § 1; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(a); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 24, 1998, D.C. Law 12-81, § 59(d), 45 DCR 745; June 9, 2001, D.C. Law 13-305, § 406(v)(2), 48 DCR 334.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-1603.

1973 Ed., § 47-1303.

*Legislative History of Laws*

Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

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

*Miscellaneous Notes*

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x)through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

**§ 47-1604. AVAILABLE REMEDIES FOR COLLECTION OF TAXES AND ASSESSMENTS.[REPEALED]**

(Feb. 18, 1929, 45 Stat. 1226, ch. 259, § 1; July 29, 1970, 84 Stat. 582, Pub. L. 91-358, title I, § 161(h)(1); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 24, 1998, D.C. Law 12-81, § 59(e), 45 DCR 745; June 9, 2001, D.C. Law 13-305, § 406(v)(2), 48 DCR 334.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-1604.

1973 Ed., § 47-1304.

*Legislative History of Laws*

For legislative history of D.C. Law 12-81, see Historical and Statutory Notes following § 47-1603.

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

*Miscellaneous Notes*

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x)through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

**§ 47-1605. SALE OF REAL ESTATE UNDER COURT DECREE.[REPEALED]**

(Feb. 18, 1929, 45 Stat. 1226, ch. 259, § 2; July 29, 1970, 84 Stat. 582, Pub. L. 91-358, title I, § 161(h)(2); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(v)(2), 48 DCR 334.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-1605.

1973 Ed., § 47-1305.

*Legislative History of Laws*

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

*Miscellaneous Notes*

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x) through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."