

DISTRICT OF COLUMBIA
OFFICIAL CODE

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

CHAPTER 17.
ENFORCEMENT OF PERSONAL PROPERTY TAXES
BY ACQUISITION OF LIEN.[REPEALED]

2001 Edition

DISTRICT OF COLUMBIA OFFICIAL CODE
CHAPTER 17. ENFORCEMENT OF PERSONAL
PROPERTY TAXES BY ACQUISITION OF
LIEN.[REPEALED]

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CHAPTER 17. ENFORCEMENT OF PERSONAL PROPERTY TAXES BY ACQUISITION OF LIEN.[REPEALED]

§ 47-1701. EXAMINATIONS OF BOOKS AND PERSONS; FAILURE TO OBEY SUMMONS OR PRODUCE BOOKS; PROSECUTIONS.[REPEALED]

(Aug. 17, 1937, 50 Stat. 673, ch. 690, title I, § 1; May 16, 1938, 52 Stat. 356, ch. 223, § 1; Apr. 1, 1942, 56 Stat. 190, ch. 207, § 1; June 25, 1948, 62 Stat. 991, ch. 646, § 32(a), (b); May 24, 1949, 63 Stat. 107, ch. 139, § 127; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; July 29, 1970, 84 Stat. 570, 573, Pub. L. 91-358, title I, § 155(a), (c)(49)(A); Feb. 28, 1987, D.C. Law 6-212, § 18(a), 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., § 47-1701.

1973 Ed., § 47-1401.

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.

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."

§ 47-1702. DISTRAINT OF PERSONAL PROPERTY--AUTHORITY TO LEVY AND SELL; REPORT AND AUDIT; DISPOSITION OF SURPLUS.[REPEALED]

(Aug. 17, 1937, 50 Stat. 673, ch. 690, title I, § 2; Feb. 28, 1987, D.C. Law 6-212, § 18(b), 34 DCR 850; Apr. 30, 1988, D.C. Law 7-104, § 41(a), 35 DCR 147; 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., § 47-1702.

1973 Ed., § 47-1402.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1701.

Law 7-104, the "Technical Amendments Act of 1987," was introduced in Council and assigned Bill No. 7-346, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 24, 1987, and December 8, 1987, respectively. Signed by the Mayor on December 22, 1987, it was assigned Act No. 7-124 and transmitted to both Houses of Congress for its review.

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."

§ 47-1703. DISTRAINT OF PERSONAL PROPERTY--PERSONS REQUIRED TO SURRENDER PROPERTY OR RIGHTS.[REPEALED]

(Aug. 17, 1937, 50 Stat. 674, ch. 690, title I, § 3; Feb. 28, 1987, D.C. Law 6-212, § 18(c), 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., § 47-1703.

1973 Ed., § 47-1403.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1701.

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."

§ 47-1704. DISTRAINT OF PERSONAL PROPERTY--LIABILITY FOR FAILURE OR REFUSAL TO SURRENDER.[REPEALED]

(Aug. 17, 1937, 50 Stat. 674, ch. 690, title I, § 4; 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., § 47-1704.

1973 Ed., § 47-1404.

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."

§ 47-1705. DISTRAINT OF PERSONAL PROPERTY--PERSONS REQUIRED TO EXHIBIT BOOKS.[REPEALED]

(Aug. 17, 1937, 50 Stat. 674, ch. 690, title I, § 5; 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); Feb. 28, 1987, D.C. Law 6-212, § 18(d), 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., § 47-1705.

1973 Ed., § 47-1405.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1701.

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."

§ 47-1706. CREATION AND ENFORCEMENT OF LIEN.[REPEALED]

(Aug. 17, 1937, 50 Stat. 674, ch. 690, title I, § 6; June 25, 1948, 62 Stat. 991, ch. 646, § 32(b); May 24, 1949, 63 Stat. 107, ch. 139, § 127; July 5, 1966, 80 Stat. 266, Pub. L. 89-493, § 18; July 29, 1970, 84 Stat. 573, Pub. L. 91-358, title I, § 155(c)(49)(B); Feb. 28, 1987, D.C. Law 6-212, § 18(e), 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., § 47-1706.

1973 Ed., § 47-1406.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1701.

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."

§ 47-1707. RECOVERIES FOR WRONGFUL DISTRAINTS.[REPEALED]

(Aug. 17, 1937, 50 Stat. 675, ch. 690, title I, § 7; Feb. 28, 1987, D.C. Law 6-212, § 18(f), 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., § 47-1707.

1973 Ed., § 47-1407.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1701.

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."

§ 47-1708. TIME FOR ASSESSMENTS AND COLLECTIONS.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 22, 34 DCR 850.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1708.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1701.

§ 47-1709. REMEDIES FOR COLLECTION.[REPEALED]

(Aug. 17, 1937, 50 Stat. 675, ch. 690, title I, § 9; 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., § 47-1709.

1973 Ed., § 47-1409.

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."

§ 47-1710. FAILURE OR REFUSAL TO FILE REQUIRED RETURN OR SCHEDULE.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 22, 34 DCR 850.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1710.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1701.

§ 47-1711. DEFINITIONS.[REPEALED]

(Aug. 17, 1937, 50 Stat. 675, ch. 690, title I, § 11; May 16, 1938, 52 Stat. 357, ch. 223, § 1(c); 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., § 47-1711.

1973 Ed., § 47-1411.

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."

§ 47-1712. SECRECY OF RETURNS.[REPEALED]

(Aug. 17, 1937, 50 Stat. 675, ch. 690, title I, § 12; May 16, 1938, 52 Stat. 357, ch. 223, § 1(c); Feb. 28, 1987, D.C. Law 6-212, § 18(g), 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., § 47-1712.

1973 Ed., § 47-1412.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1701.

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."