

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

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

**CHAPTER 7.**  
**DESIGNATION OF REAL PROPERTY FOR**  
**ASSESSMENT AND TAXATION.**

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**DISTRICT OF COLUMBIA OFFICIAL CODE**  
**CHAPTER 7. DESIGNATION OF REAL PROPERTY**  
**FOR ASSESSMENT AND TAXATION.**

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# **CHAPTER 7. DESIGNATION OF REAL PROPERTY FOR ASSESSMENT AND TAXATION.**

## **§ 47-701. GENERAL SYSTEM TO BE USED--NUMBERING OF SQUARES, LOTS, BLOCKS, OR PARCELS; RECORD.**

(a) For the purposes of facilitating assessment and taxation of real estate in the District of Columbia, the following system of designating the several parcels of land therein is hereby prescribed, and every designation given in conformity with said system shall be a sufficient description of the parcel of land to which it relates, for all purposes of assessment and collection of taxes and assessments of every kind:

- (1) Each square in the City of Washington shall bear a number or other designation that will distinguish it from every other square in said City;
- (2) Each lot or parcel of ground in each such square shall bear a number or other designation that will distinguish it from every other lot or parcel of ground in such square;
- (3) Each block in each subdivision in said District outside of the limits of the City of Washington shall bear a number that will distinguish it from every other such block;
- (4) Each lot or parcel of land in each such block shall bear a number that will distinguish it from every other lot therein; and
- (5) Each piece or parcel of unsubdivided land and each parcel of land deeded by metes and bounds in said District shall have a distinctive designation.

(b) As nearly as practicable, in the judgment of the Mayor of the District of Columbia, the numbers in each of the aforesaid squares, blocks, or parcels of land required to be numbered shall be in a regularly increasing numerical sequence and order, beginning with the lowest number practicable; and, in case of the lots, shall commence at the same relative location in each of the squares, blocks, or parcels of land, and be continued in the same relative order.

(c) It shall be the duty of the Mayor to cause a record of the designations of the several aforesaid parcels of land to be made in accordance with the foregoing system, in the Office of the Surveyor of said District; and hereafter it shall be the duty of the Surveyor, in giving numbers to blocks or lots of future subdivisions, to be governed by said system.

(Mar. 3, 1899, 30 Stat. 1376, ch. 457, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-701.

1973 Ed., § 47-401.

## **§ 47-702. GENERAL SYSTEM TO BE USED--DESIGNATION TO BE OFFICIAL FOR COLLECTION PURPOSES.**

The designation as prescribed in § 47-701 to each of said lots or parcels of land, which they shall respectively bear on the records of the Assessor of said District at the time said lots or parcels become subject to sale for arrears of any tax or assessment, shall be the official designation of said lots or parcels of land for the enforcement of the collection of all such arrears of general taxes and assessments for the tax year in which the said designation shall be given, and until such designation be changed pursuant to law.

(Mar. 3, 1899, 30 Stat. 1377, ch. 457, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-702.

1973 Ed., § 47-402.

*Miscellaneous Notes*

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

**§ 47-703. GENERAL SYSTEM TO BE USED--DAILY TRANSCRIPT.**

The Mayor of the District of Columbia shall cause to be made a daily transcript, and entry on the records of said Assessor, of the designations of lots or parcels of land in said District appearing in instruments of conveyance received for record in the Office of the Recorder of Deeds, and the designations of lots or parcels of land in said District transferred by probated wills; and the person or persons whom the Mayor of said District may designate for the purpose of making such transcript shall for this purpose at all times during office hours have full access to the records of the Recorder of Deeds and the Register of Wills of said District; and the Assessor shall daily furnish the Surveyor with a copy of such transcript.

(Mar. 3, 1899, 30 Stat. 1377, ch. 457, § 3; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-703.

1973 Ed., § 47-403.

*Miscellaneous Notes*

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

**§ 47-704. SYSTEM TO BE USED OUTSIDE CITY--IN GENERAL.**

For the purpose of facilitating the assessment and taxation of real property in the territory within the limits of the District of Columbia lying outside of the City of Washington the following system of designating the several subdivisions, blocks, lots, and parcels of land is hereby prescribed, and each and every designation made or given in conformity with said system shall be deemed a sufficient description of the property to which it relates for all purposes of assessment and the collection of taxes and assessments of every kind.

(Feb. 23, 1905, 33 Stat. 737, ch. 735, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-704.

1973 Ed., § 47-404.

**§ 47-705. SYSTEM TO BE USED OUTSIDE CITY--NUMBERING OF BLOCKS, SQUARES, LOTS, OR PARCELS.**

The Mayor of the District of Columbia is hereby authorized and directed to cause to be given numbers to all of said blocks or squares, lots or parcels of land as said blocks, squares, lots, or parcels of land have been formed by the highway extension plan, of record on February 23, 1905, in the Office of Surveyor of the District of Columbia, and subdivisions existing on February 23, 1905, and to place the numbers so given upon the said highway extension plan; provided, that in all cases where 2 or more blocks or parts of contiguous existing subdivisions are surrounded as a group by existing streets or roads, or by proposed streets of the highway extension plan, such group shall be numbered as a block or square upon the recorded plats of the highway extension plan; provided further, that where lots are numbered in duplicate in any block or square which includes parts of 2 or more existing subdivisions, new lot numbers shall be given said lots numbered in duplicate, and new lot numbers shall also be given to all parts of lots remaining after the extension of streets or alleys by dedication, condemnation, or purchase, whereby parts of lots have become public property; provided further, that new lot numbers shall also be given to all parts of original and subdivided lots existing on February 23, 1905, on the records of the Assessor and the Surveyor of the District of Columbia.

(Feb. 23, 1905, 33 Stat. 737, ch. 735, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-705.

1973 Ed., § 47-405.

**§ 47-706. SYSTEM TO BE USED OUTSIDE CITY--PLAT BOOKS.**

The Mayor of the District of Columbia shall cause to be prepared a series of volumes of plats, on a scale of 100 feet to the inch, embracing all the land in said District outside the City of Washington, these plats to show at all times the separate parcels of land created by subdivisions, sales, wills, condemnations, dedications, decrees of court, or otherwise, each with its distinctive number. Said books shall be kept in the Office of the Surveyor of said District, and shall be numbered according to the first and last page numbers of each volume, the pages being numbered continuously, and indefinitely rising in numbers as new books are opened to record changes in the outlines of parcels from any cause.

(Feb. 23, 1905, 33 Stat. 738, ch. 735, § 3; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-706.

1973 Ed., § 47-406.

*Miscellaneous Notes*

Delegation of functions: Reorganization Order No. 27, dated April 3, 1953, as amended April 10, 1953, provided that the functions of the Surveyor described in this section and § 47-707 would continue to be delegated to the Office of the Assessor, Finance Office, Department of General Administration. The Finance Office was reconstituted by Organization Order No. 121, dated December 12, 1957, and the function of preparing and maintaining tax maps and other necessary records was delegated to the Property Tax Division. Organization Order No. 121 was repealed and replaced by Organization Order No. 3, dated December 13, 1967, Part IVC of which established a new Finance Office and delegated the aforesaid function to the Property Tax Division thereof. Functions of the Finance Office as set forth in Part IVC of Organization Order No. 3 were transferred to the Director of the Department of Finance and Revenue by Commissioner's Order No. 69-96, dated March 7, 1969.

**§ 47-707. SYSTEM TO BE USED OUTSIDE CITY--DAILY TRANSCRIPTS.**

For the purpose of keeping said books constantly current and up to date, the Mayor shall cause an employee of the Surveyor's office to make daily transcripts of all deeds of conveyance, wills, condemnations, decrees, and other instruments or proceedings by which boundaries are changed; for which purpose, such employee of the Surveyor's office shall at all times during business hours have full and free access to all records of the Recorder of Deeds, Register of Wills, Clerk of the United States District Court for the District of Columbia, Clerk of the Superior Court of the District of Columbia, Marshal, and other officials; and the Surveyor shall furnish to the Assessor a copy of such transcript, from which a duplicate set of taxation and assessment plat books shall be maintained by the said assessor; provided, that the current series of taxation and assessment plat books in the Surveyor's office shall be the standard book of reference for all purposes of assessment and taxation by all departments of the government of the District of Columbia.

(Feb. 23, 1905, 33 Stat. 738, ch. 735, § 4; June 25, 1936, 49 Stat. 1921, ch. 804; June 25, 1948, 62 Stat. 991, ch. 646, § 32(b); May 24, 1949, 63 Stat. 107, ch. 139, § 127; July 29, 1970, 84 Stat. 582, Pub. L. 91-358, title I, § 161(f); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-707.

1973 Ed., § 47-407.

*Miscellaneous Notes*

Delegation of functions: See Historical and Statutory Notes following § 47-706.

## **§ 47-708. SYSTEM TO BE USED OUTSIDE CITY--CONSIDERATION OF DESIGNATION FOR COLLECTION PURPOSES.**

The designation given as hereinbefore prescribed in § 47-704 to each block or square, lot or parcel of land, respectively appearing on the records of the Assessor of the District of Columbia at the time any assessment or tax is levied for which such property may become subject to sale, shall be a complete and official designation of said block or square, lot or parcel of land, for the purpose of the collection of taxes or assessments of any kind, and the designations so given shall be considered good and sufficient descriptions in any advertisements of such property for sale for delinquent taxes or assessments.

(Feb. 23, 1905, 33 Stat. 738, ch. 735, § 5; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-708.

1973 Ed., § 47-408.

## **§ 47-709. SALE OF FEDERAL PROPERTY.**

It shall be the duty of the Administrator of General Services, within 90 days after the sale of any lots or squares belonging to the United States in the City of Washington, to report the fact to the proper officers of the District, giving the date of sale, the number of the lot and square, and the name of the purchaser; and such lots or squares shall be liable to taxation by the District from the day of sale.

(R.S., D.C., § 143; Feb. 26, 1925, 43 Stat. 983, ch. 339, § 3; Mar. 2, 1934, 48 Stat. 389, ch. 38, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-709.

1973 Ed., § 47-409.

#### *Transfer of Functions*

The Office of Public Buildings and Grounds under the direction of the Chief of Engineers of the Army was abolished and the functions thereof transferred to the Director of Public Buildings and Public Grounds of the National Capital by the Act of February 26, 1925, 43 Stat. 983, ch. 339, § 3. The latter agency was abolished and its functions transferred to the Office of National Parks, Buildings, and Reservations by Executive Order 6166, June 10, 1933. Act of March 2, 1934, 48 Stat. 389, ch. 38, § 1, provided that the Office of National Parks, Buildings, and Reservations would be known as the National Park Service. The functions of the National Park Service in the District of Columbia regarding public buildings were transferred to the Public Buildings Administration by Reorganization Plan No. 1 of 1939. The Public Buildings Administration was abolished and its functions subsequently transferred to the Administrator of General Services by §§ 1 and 2 of Reorganization Plan No. 18 of 1950.