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A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on an emergency basis, the Fiscal Year 2015 Budget Support Act of 2014 to clarify provisions supporting the Fiscal Year 2015 budget.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Fiscal Year 2015 Budget Support Clarification Emergency Amendment Act of 2014”.

Sec. 2. The Fiscal Year 2015 Budget Support Act of 2014, enacted on September 23, 2014 (D.C. Act 20-424; 61 DCR \_\_\_), is amended as follows:

(a) Section 1043(d) is amended by striking the phrase “to the Capital Fund as Paygo” and inserting the phrase “equally among the Local Streets Ward-Based Capital Projects. For purposes of this section, the term “Local Streets Ward Based Capital Projects” shall have the same meaning as provided in § 50-921.51” in its place.

(b) Section 1053 is repealed.

(c) Section 2094(c) is amended by striking the phrase “within the following area” and inserting the phrase “abutting the following line” in its place.

(d) Section 3052(b) is amended to read as follows:

1           “(b) Paragraph (4)(A) is amended as follows:

2                   “(1) The existing text is designated as sub-subparagraph (i).

3                   “(2) A new sub-subparagraph (ii) is added read as follows:

4                           ““(ii) For Fiscal Year 2015, and except as provided in subparagraph (B) of  
5 this paragraph, no officer or member of the Fire and Emergency Medical Services Department who  
6 is authorized to receive overtime compensation under this subsection may earn overtime in excess  
7 of \$ 30,000 in a fiscal year.”.”.

8           (e) A new section 4073a is added to read as follows:

9                   “Sec. 4073a. Child development facility requirements.

10                   “(a) If 50 % or more children in a licensed child development facility are eligible to  
11 participate in the CACF Program, the facility shall participate in the program unless OSSE grants it  
12 an exemption pursuant to subsection (b) of this section.

13                   “(b) To be eligible for an exemption, a child development facility must provide OSSE with a  
14 written statement describing why participation in the CACF Program constitutes a hardship. OSSE  
15 will determine whether good cause exists and provide notice to the child development facility that it  
16 is excused from participating in the CACF Program for one year from the date of the notice. To the  
17 extent possible, OSSE shall work with excused child development facilities to address barriers to  
18 participating in the CACF Program.”.

19           (f) Section 4074(a) is amended as follows:

20                   (1) Paragraph (2) is amended by striking the word “and” at the end.

21                   (2) Paragraph (3) is amended by striking the period and inserting the phrase “; and”  
22 in its place.

23                   (3) A new paragraph (4) is added to read as follows:

1           "(4) Provide to the Mayor, the Council, and the Healthy Schools and Youth  
2 Commission, no later than June 30 of each year, a report listing the names and locations of licensed  
3 child development facilities with 50 % or more eligible children enrolled, whether the facility  
4 participates in the CACF Program, and whether and why the facility was excused from  
5 participation.”.

6           (g) Section 5072(b) is amended by striking the phrase “October 1, 2015” and inserting the  
7 phrase “October 1, 2014” in its place.

8           (h) Section 6002 is amended as follows:

9                 (1) Subsection (b)(2) is amended to read as follows:

10                “(2) A new subsection (b) is added to read as follows:

11                “(b) Notwithstanding the requirements of subsection (a) of this section, the District shall not  
12 charge a fee to an organization for occupying public space to operate a farmers market; provided,  
13 that it participates in the Supplemental Nutritional Assistance Program and the Women, Infants  
14 and Children Farmers Market Nutrition Program.”.

15                (2) Subsection (c) is amended to read as follows:

16                “(c) Section 303 (D.C. Official Code § 10-1103.02) is amended to read as follows:

17                "Sec. 303. (a)(1) The Chief Financial Officer shall assess and collect rent and  
18 charges from the owner or owners of abutting property for any vault located in the public space  
19 abutting such property, unless such vault has been removed, filled, sealed, or otherwise rendered  
20 unusable in a manner satisfactory to the Mayor.

21                “(2) Bills and notices shall be deemed to be properly served when mailed via  
22 first class mail to the abutting property owner's mailing address of record as maintained by the Chief  
23 Assessor of the Office of Tax and Revenue.

1                   "(b)(1) Notwithstanding section 104 of the Condominium Act of 1976, effective  
2 March 29, 1977 (D.C. Law 1-89; D.C. Official Code § 42-1901.04), or any other provision of law  
3 that imposes liability for vault rent that is contrary to this subsection, vault rent shall be assessed  
4 against a responsible condominium unit owners' association.

5                   "(2) The responsible condominium unit owners' association shall be billed  
6 for vault rent as a separate and distinct taxable entity with its own vault rent account, as designated  
7 by the Chief Financial Officer, and, unless the context requires otherwise, for purposes of this title  
8 shall be deemed to be the owner of the property abutting public space in which any vault is located.

9                   "(3) A notice of proposed land assessment relating to the vault rent account  
10 shall be given to the responsible condominium unit owners' association by March 1st before the  
11 beginning of the applicable vault rent year. Only the land values of comparable multi-family  
12 residential properties shall only be used in determining land values for vault rent purposes of  
13 residential condominiums.

14                   "(4) The assessed value of the land derived for purposes of billing the vault  
15 rent may be appealed as provided under D.C. Official Code § 47-825.01a(d), (e), and (g); except,  
16 that for the purposes of this section any references in that section to an owner shall be deemed to be  
17 references to a responsible condominium unit owners' association.

18                   "(5) The Chief Financial Officer may correct or change any land assessment  
19 relating to the vault rent account for which a responsible condominium unit owners' association is  
20 responsible as under the circumstances and subject to the conditions in D.C. Official Code § 47-  
21 825.01a(f); except, that the reference to:

22                   "(A) Tax years shall be deemed to be a reference to vault rent years;

1                                   "(B) Owner shall be deemed to be a reference to a responsible  
2 condominium unit owners' association; and

3                                   "(C) The owner's address of record shall be deemed to be a reference  
4 to the responsible condominium unit owners' mailing address of record as maintained by the Chief  
5 Assessor of the Office of Tax and Revenue.

6                                   "(c) Where vault rent is assessed against any owner other than a responsible  
7 condominium owners' association, the Mayor may adjust any utilization factor or area of the vault  
8 level under the circumstances, subject to the conditions in D.C. Official Code § 47-825.01a(f);  
9 except, that the reference to tax years shall be deemed to be a reference to vault rent years .".

10                   (i) Section 7002 is amended by striking the phrase "3-year period" and inserting the phrase  
11 "4-year period" in its place.

12                   (j) A new section 7010a is added to read as follows:

13                   "Sec. 7010a. The Retail Incentive Amendment Act of 2012, effective April 27, 2013 (D.C.  
14 Law 19-288; 60 DCR 2325), is repealed."

15                   (k) A new section 7010b is added to read as follows:

16                   "Sec. 7010b. Section 701 of the Raising Expectations for Education Outcomes Omnibus Act  
17 of 2012, effective June 19, 2012 (D.C. Law 19-142; D.C. Official Code § 38-757.01), is repealed."

18                   (l) A new section 7010c is added to read as follows:

19                   "Sec. 7010c. The Water and Sewer Authority Establishment and Department of Public  
20 Works Reorganization Act of 1996, effective April 18, 1996 (D.C. Law 11-111; D.C. Official Code  
21 § 34-2201.01 et seq.), is amended as follows:

22                                   "(a) Section 206g(d) is repealed.

23                                   "(b) Section 206h(e) is repealed."

1 (m) A new section 7010d is added to read as follows:

2 “Sec. 7010d. The Senior Citizen Real Property Tax Relief Act of 2013, effective May 28,  
3 2014 (D.C. Law 20-105; 61 DCR 5897), is repealed.”.

4 (n) A new section 7010e is added to read as follows:

5 “Sec. 7010e. Section 601(m) of the Board of Ethics and Government Accountability  
6 Establishment and Comprehensive Ethics Reform Amendment Act of 2011, effective April 27,  
7 2012 (D.C. Law 19-124; D.C. Official Code § 1-1164.01(m)), is repealed.”.

8 (o) Section 7012 is amended as follows:

9 (1) Subsection (b) is amended as follows:

10 (A) Strike the phrase “approved, any recurring revenues in a quarterly  
11 revenue estimate” and insert the phrase “approved by the District, any recurring revenues in a  
12 February revenue estimate” in its place.

13 (B) Strike the phrase “\$6,650 for Head of Household” and insert the phrase  
14 “\$6,500 for Head of Household” in its place.

15 (2) Subsection (c) is amended as follows:

16 (A) Paragraph (1)(C) is amended as to read as follows:

17 “(C) Paragraph (44) is amended to read as follows:

18 "(44) "Standard deduction" means:

19 "(A) In the case of a return filed by a single individual or married  
20 individual filing a separate return:

21 "(i) For taxable years beginning before January 1, 2015, the  
22 amount of \$4,000 increased annually by the cost-of-living adjustment (if the adjustment does not  
23 result in a multiple of \$50, rounded to the next lowest multiple of \$50) for a single individual and

1 one-half of the amount that may be taken by a single individual for a married individual filing a  
2 separate return;

3 "(ii) For taxable years beginning after December 31, 2014,  
4 the highest of:

5 "(I) \$5,200 increased annually by the cost-of-living  
6 adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest  
7 multiple of \$50);

8 "(II) Subject to availability of funding and in  
9 accordance with § 47-181, \$5,650 increased annually by the cost-of-living adjustment (if the  
10 adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50); or

11 "(III) Subject to availability of funding and in  
12 accordance with § 47-181, the amount of the standard deduction as prescribed in section 63(c) of the  
13 Internal Revenue Code of 1986;

14 "(B) In the case of a return filed by a head of household:

15 "(i) For taxable years beginning before January 1, 2015, the  
16 amount of \$4,000 increased annually by the cost-of-living adjustment (if the adjustment does not  
17 result in a multiple of \$50, rounded to the next lowest multiple of \$50);

18 "(ii) For taxable years beginning after December 31, 2014,  
19 the highest of:

20 "(I) \$6,500 increased annually by the cost-of-living  
21 adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest  
22 multiple of \$50);



1 subparagraph (A), (B), or (C) of this paragraph prorated by the number of months that the individual  
2 was a resident.".”

3 (B) Paragraph (2) is amended to read as follows:

4 “(2) Section 47-1803.02(a)(2)(N) is amended to read as follows:

5 “(N)(i) Pension, military retired pay, or annuity income received from the  
6 District of Columbia or the federal government by persons who are 62 years of age or older by the  
7 end of the taxable year, except that the exclusion shall not exceed the lesser of \$3,000 or the actual  
8 amount of the pension, military retired pay, or annuity received during the taxable years; provided,  
9 that the pension, military retired pay, or annuity is otherwise subject to taxation under this chapter;  
10 provided further, that this sub-subparagraph shall apply for taxable years beginning before January  
11 1, 2015.

12 “(ii) Survivor benefits received from the District of Columbia or the federal  
13 government by persons who are 62 years of age or older by the end of the taxable year.”.

14 (C) Paragraph (4) is amended as follows:

15 (i) Subparagraph (A) is amended to read as follows:

16 “(A) Subsection (c) is amended to read as follows:

17 “(c) There shall be allowed an additional exemption for a taxpayer who qualifies as a head  
18 of household; provided, that this subsection shall not apply for a tax year in which the deduction  
19 amount for personal exemptions under subsection (i) of this section is \$2,200 or more.”.

20 (ii) Subparagraph (E) is amended by striking the phrase “and subject  
21 to § 47-1806.04(e)”.

1 (iii) Subparagraph (F) is amended by striking the phrase “The  
2 amount” and inserting the phrase “For tax years beginning after December 31, 2014, the amount” in  
3 its place.

4 (D) Paragraph (6)(B) is amended by striking the phrase “40% of the earned  
5 income tax credit allowed under section 32 of the Internal Revenue Code of 1986” and inserting  
6 the phrase “40% of the earned income tax credit allowed under section 32 of the Internal  
7 Revenue Code of 1986; provided, that the credit shall not be allowed to a resident who has  
8 elected to claim the low income tax provided for in subsection (e) of this section” in its place.

9 (3) A new subsection (d-1) is added to read as follows:

10 “(d-1) Section 47-2002(a) is amended as follows:

11 “(1) Paragraph (5) is repealed.

12 “(2) Paragraph (6) is repealed.”.

13 (4) Subsection (f)(2)(A) and (C) is amended by striking the phrase “before  
14 January 1, 2015” both times it appears and inserting the phrase “before January 1, 2016” in its  
15 place.

16 (p) Section 7052 is amended to read as follows:

17 “Sec. 7052. Title 47 of the District of Columbia Official Code is amended as follows:

18 “(a) Chapter 8 is amended as follows:

19 “(1) Section 47-845(c) is amended by striking the phrase “interest at the  
20 rate of 8% per annum” and inserting the phrase “simple interest at the rate of 1/2% per month or  
21 portion of a month until paid” in its place.

22 “(2) Section 47-845.02 is amended as follows:

23 “(A) Subsection (a)(2) is amended to read as follows:

1                   “(2) “Household adjusted gross income” means the adjusted gross  
2 income of all persons residing in a household, as determined by each person's federal income tax  
3 year ending immediately before the beginning of the real property tax year during which  
4 application is made under subsection (e) of this section, excluding the adjusted gross income of  
5 any person who is a tenant by virtue of a written lease for fair market value.”.

6                   “(B) Subsection (c) is amended by striking the phrase “interest at  
7 the rate of 8% per annum” and inserting the phrase “simple interest at the rate of 1/2% per month  
8 or portion of a month until paid” in its place.

9                   “(C) Subsection (d) is amended by striking the phrase “and § 47-  
10 845” and insert the phrase “, § 47-845, and § 47-845.03” in its place.

11                   “(D) Subsection (h) is amended by adding a new paragraph (5) to  
12 read as follows:

13                   “(5)(A) If a filed application is properly completed and not  
14 disapproved, taxes deferred shall remain deferred and the taxes from prospective tax years shall  
15 continue to be deferred notwithstanding household adjusted gross income applicable to  
16 prospective tax years that exceeds the threshold in subsection (a)(1)(B) of this section.

17                   “(B) This paragraph shall not apply if the senior’s household no  
18 longer qualifies for the deferral for any other reason.”.

19                   “(3) Section 47-845.03 is amended as follows:

20                   “(A) Subsection (a)(2) is amended to read as follows:

21                   “(2) “Household adjusted gross income” means the adjusted gross  
22 income of all persons residing in a household, as determined by each person's federal income tax  
23 year ending immediately before the beginning of the real property tax year during which

1 application is made under subsection (f) of this section, excluding the adjusted gross income of  
2 any person who is a tenant by virtue of a written lease for fair market value.”.

3 “(B) Subsection (c) is amended to read as follows:

4 “(c) Taxes deferred under this section shall bear simple interest at the rate of  
5 ½% per month or portion of a month until paid; provided, that if an individual owner is 75 years  
6 of age or older, has less than \$12,500 of household interest and dividend income, and has owned  
7 a residence in the District for at least 25 years (including no more than 2 consecutive gaps of  
8 ownership where each gap shall not exceed 120 days), no interest shall bear for taxes deferred  
9 under this section.”.

10 “(C) Subsection (d) is amended by striking the phrase “and § 47-  
11 845” and inserting the phrase “, §47-845, and § 47-845.02” in its place.

12 “(D) Subsection (i) is amended by adding a new paragraph (5) to  
13 read as follows:

14 “(5) If a filed application is properly completed and not  
15 disapproved, taxes deferred shall remain deferred and the taxes from prospective tax years shall  
16 continue to be deferred notwithstanding household adjusted gross income applicable to  
17 prospective tax years that exceeds the threshold in subsection (a)(4)(D) of this section. This  
18 paragraph shall not apply where the senior’s household no longer qualifies for the deferral for  
19 any other reason.”.

20 “(b) Section 47-1806.06 is amended as follows:

21 “(1) Subsection (a) is amended as follows:

1                   “(A) Paragraph (2)(C) is amended by striking the phrase "for all  
2 claimants" and inserting the phrase "for all claimants other than eligible senior claimants" in its  
3 place.

4                   “(B) A new paragraph (2A) is added to read as follows:

5                   "(2A) For taxable years beginning after December 31, 2014, the  
6 percentage required under paragraph (1) of this subsection to be determined for eligible senior  
7 claimants shall be 100% of property tax or of rent constituting property taxes accrued exceeding  
8 3.0% of adjusted gross income of the tax filing unit."

9                   “(2) Subsection (b) is amended by adding a new paragraph (9) to read as  
10 follows:

11                   "(9) The term "eligible senior claimant" means a claimant who is 70 years  
12 or older at any time during the tax year and whose adjusted gross income does not exceed  
13 \$60,000."

14                   “(3) Subsection (e)(1) is amended by striking the phrase “§ 47-845” and  
15 inserting the phrase ““§§ 47-845, 47-845.02 and 47-845.03” in its place.

16                   “(4) Subsection (r) is amended by striking the phrase “\$50,000 shall be”  
17 and inserting the phrase “\$50,000 (\$60,000 for eligible senior claimants) shall be” in its place.”.

18                   (q) Section 7102 is amended to read as follows:

19                   “Sec. 7102. Title 47 of the District of Columbia Official Code is amended as  
20 follows:

21                   “(a) Chapter 8 is amended as follows:

22                   “(1) The table of contents is amended by adding a new section designation to  
23 read as follows:

1 "47-805. Office of Real Property Tax Ombudsman."

2 "(2) Section 47-802(5) is amended as follows:

3 "(A) Subparagraph (D) is amended by striking the word "or" at the  
4 end.

5 "(B) Subparagraph (E) is amended by striking the period and  
6 inserting the phrase "; or" in its place.

7 "(C) A new subparagraph (F) is added to read as follows:

8 "(F) For purposes of appealing the assessment of real property sold  
9 under § 47-1353(b), the tax sale purchaser or the purchaser's assignee, as applicable; provided, that  
10 the Mayor shall not be required to mail notices or bills issued under this chapter to the tax sale  
11 purchaser or assignee; provided further, that the owner of record is not appealing the assessment for  
12 the same tax year."

13 "(3) A new section 47-805 is added to read as follows:

14 "§ 47-805. Office of Real Property Tax Ombudsman.

15 "(a) There is created within the Office of the Mayor the Office of the Real Property  
16 Tax Ombudsman ("Office"), which shall be headed by the Real Property Tax Ombudsman  
17 ("Ombudsman"), who shall be appointed by the Mayor pursuant to § 1-523.01(a), as a statutory  
18 employee in the Excepted Service pursuant to § 1-609.08. The Ombudsman shall serve for a term of  
19 5 years. The Ombudsman shall serve at the pleasure of the Mayor.

20 "(b) The Ombudsman shall appoint staff and additional personnel as provided for in  
21 an approved budget and financial plan for the District.

22 "(c) The Ombudsman shall:

1                   "(1) Consult with and advise Class 1 real property owners on any real  
2 property tax matter arising under Chapter 8 or 13A of this title or under Chapter 31A of Title 42;

3                   "(2) Receive and investigate concerns and complaints from Class 1 real  
4 property owners related to real property tax matters;

5                   "(3) Provide counsel and assistance to Class 1 real property owners relating  
6 to real property taxes, including referring Class 1 real property owners to appropriate:

7                               "(A) Legal service providers;

8                               "(B) Public interest organizations; and

9                               "(C) Government offices;

10                   "(4) Maintain a list of organizations that provide free or reduced-price legal  
11 services to District of Columbia residents and a list of housing counseling agencies approved by the  
12 U.S. Department of Housing and Urban Development;

13                   "(5) Protect the confidentiality of records and comply with all applicable  
14 confidentiality provisions, including § 47-821(d)(2); and

15                   "(6) Prepare and submit to the Council and the Mayor an annual report on  
16 the activities of the Office that the Mayor shall make available to the public on the Mayor's website.

17                   "(d) The Ombudsman may assist an owner with matters concerning an abutting lot  
18 where the abutting lot and the Class 1 property are owned by the same owner.

19                   "(e) The Ombudsman shall not appear on behalf of Class 1 real property owners in  
20 any court, administrative, or quasi-judicial proceeding.

21                   "(f) The Office of the Chief Financial Officer may share confidential tax information  
22 with the Ombudsman.

1           "(g) For purposes of this section, the term "Class 1 real property owner" shall have  
2 the same meaning as provided in § 47-813(c-3)(1); provided, that the term owner as used in § 47-  
3 813(c-3)(1) shall be construed broadly and include the persons defined as owners in § 47-802 as  
4 well as other persons with an equitable interest in the property, and any other persons the  
5 Ombudsman determines to be appropriate representatives of the property owner (or, if applicable,  
6 the property owner's estate), or any other persons the Ombudsman determines to be consistent with  
7 the purposes of this section."

8           “(4) Section 47-811(c) is amended by striking the phrase "plus interest on the  
9 unpaid amount” and inserting the phrase "plus simple interest on the unpaid amount" in its place.

10           “(5) Section 47-845.03 is amended as follows:

11                   “(A) Subsection (c) is amended to read as follows:

12           "(c) Taxes deferred under this section shall bear simple interest at the rate of ½% per month  
13 or portion of a month until paid; provided, that if an individual owner is 75 years of age or older, has  
14 less than \$12,500 of household interest and dividend income, and has owned a residence in the  
15 District for at least 25 years (including no more than 2 consecutive gaps of ownership where each  
16 gap shall not exceed 120 days), no interest shall bear for taxes deferred under this section."

17                   “(B) Subsection (g) is amended to read as follows:

18           "(g) If a properly completed and approved application is filed, the applicant may  
19 choose to have the deferral apply to past years; provided, that the amount deferred shall comply  
20 with subsection (d) of this section and the periods of applicability are stated in the application;  
21 provided further, that the applicant is responsible for accrued attorneys' fees."

22                   “(C) Subsection (p) is repealed.

23           “(6) Section 47-895.31(8) is amended to read as follows:

1                   "(8) "Lot" means real property as defined in § 47-802(1) where such real  
2 property

3                   for billing and collection purposes under this subchapter shall be further described with the  
4 letters "PC" preceding the sequence of square, suffix and lot, or parcel and lot, numbers under § 47-  
5 802(1).".

6                   “(7) Section 47-895.33 is amended by adding a new subsection (b-1) to read  
7 as follows:

8                   "(b-1) A notice, bill, or other correspondence under this subchapter or § 47-1336  
9 shall be mailed to the owner's specifically designated mailing address as provided in the energy  
10 efficiency loan closing documents and as may be updated from time to time by the Chief Financial  
11 Officer, which may be different from the general mailing address provided pursuant to § 42-405, or  
12 as provided in the transfer and recordation tax return.".

13                   “(b) Section 47-902 is amended by adding a new paragraph (26) to read as follows:

14                   "(26) Transfers of property transferred to a named beneficiary of a revocable  
15 transfer on death deed under Subchapter IV of Chapter 6 of Title 19, by reason of the death of the  
16 grantor of the revocable transfer on death deed.".

17                   “(c) Chapter 13A is amended as follows:

18                   “(1) The table of contents is amended as follows:

19                   “(A) A new section designation is added to read as follows:

20                   "47-1353.01. Post-sale notice.".

21                   “(B) A new section designation is added to read as follows:

22                   "47-1382.01. Equity distribution post-judgment – owner-occupant properties.".

23                   “(2) Section 47-1330 is amended as follows:

1                                   “(A) Paragraph (2) is amended to read as follows:

2                                   “(2) "Tax" means unpaid real property tax and vault rent owing as of  
3                                   October 1, and unpaid business improvement district tax owing as of September 1, including  
4                                   penalties, interest, and costs, as calculated by the Mayor. The term "tax" includes an assessment or  
5                                   charge due at any time to the District and certified to the Mayor for collection under this chapter in  
6                                   the same manner as a real property tax, along with permitted penalties, interest, and costs, as  
7                                   calculated by the Mayor.”.

8                                   “(B) A new paragraph (2A) is added to read as follows:

9                                   “(2A) "Tax sale date" or "date of the tax sale" means for purposes of the tax  
10                                   sale held under § 47-1346 the date when the tax sale during which the real property was sold  
11                                   concluded.”.

12                                   “(C) A new paragraph (4A) is added to read as follows:

13                                   “(4A) "Premises address" means the address, if any, for the square, suffix,  
14                                   and lot numbers, or parcel and lot numbers, of real property as reflected in the records in the Office  
15                                   of Tax and Revenue.”.

16                                   “(3) Section 47-1332 is amended to read as follows:

17                                   "§ 47-1332. Sale of properties by Mayor; exemptions from sale.

18                                   "(a) Except as provided in subsections (c) and (d) of this section or as provided in  
19                                   other law, the Mayor shall sell all real property on which the tax is in arrears.

20                                   "(b) The Mayor shall designate a single agency to conduct tax sales.

21                                   "(c) The Mayor shall not sell any real property if:

22                                   “(1) A forbearance authorization has been approved in writing by the Mayor  
23                                   for the applicable tax sale;

1                                   "(2) For improved Class 1 Property, the tax amount to be sold is less than  
2 \$2,500; or

3                                   "(3) The real property is a Class 1 Property that is receiving a homestead  
4 deduction, with respect to which there is an outstanding non-void certificate of sale; provided, that  
5 no real property shall be excluded from sale solely pursuant to this paragraph if the non-void  
6 certificate of sale has been outstanding for 3 years or more.

7                                   "(d) The Mayor, in the Mayor's discretion, may decline to sell any Class 1 Property  
8 or any real property for a delinquency in the payment of a non-real property tax that does not have  
9 to be certified.

10                                  "(e)(1) An application for a forbearance authorization, utilizing the form of  
11 application as shall be devised by the Mayor, may be submitted to the Mayor up to 30 days before  
12 the first day of the tax sale.

13                                  "(2) The Mayor shall review and approve or deny the application within 90  
14 days of receipt of the application.

15                                  "(3)(A) The Mayor shall approve an application if the real property receives  
16 a homestead deduction and the tax amount to be sold is less than or equal to \$7,500.

17                                  “(B) The Mayor, in the Mayor's discretion, may approve an application that does not meet  
18 the criteria for demonstrated hardship set forth in subparagraph (A) of this paragraph.

19                                  "(4) Upon approving an application for forbearance authorization, the Mayor shall remove  
20 the real property from the tax sale to which the forbearance corresponds or, if the tax sale has  
21 occurred with respect to the real property, cancel the tax sale pursuant to § 47-1366."

22                                  “(4) Section 47-1334 is amended to read as follows:

23                                  "§ 47-1334. Interest rate.

1           "(a) The rate of simple interest on all amounts due, owing, or paid for the taxes sold  
2 or bid off to the District under this chapter shall be 1.5% per month or portion thereof until paid,  
3 excluding surplus; provided, that interest on the amount sold at tax sale, excluding surplus, shall  
4 accrue at the applicable interest rate beginning the first day of the month following the tax sale. No  
5 interest shall accrue for surplus, expenses, or the reasonable value of improvements.

6           "(b) The purchaser shall receive simple interest of 1% per month or portion thereof  
7 on the amount paid for the real property, excluding surplus, beginning on the first day of the month  
8 immediately following when the real property was sold or the certificate of sale was assigned by the  
9 Mayor until the payment to the Mayor is made as required under § 47-1361(a), by another purchaser  
10 under § 47-1382(c), or by the trustee under § 47-1382.01(d)(2), and as provided in § 47-1354(b) for  
11 the period when such other taxes were paid. The purchaser shall receive no interest for expenses or  
12 the reasonable value of improvements.”.

13                       “(5) Section 47-1336 is amended as follows:

14                               “(A) Subsection (a) is amended by adding a new sentence at the end  
15 to read as follows:

16                                       “The special assessment shall be collectible under this chapter notwithstanding any  
17 provision of law to the contrary granting a tax exemption, and the real property formerly described  
18 under § 47-895.31(8) shall revert to its description under § 47-802(1) for purposes of collection  
19 under this chapter.”.

20                                       “(B) Subsection (b)(2) is amended as follows:

21   “(i) Strike the word "transaction" and insert the word "sale"  
22 in its place.





1 disbursement shall be limited to the amount available after application of lien priorities to such taxes  
2 before certification."

3                   “(7) Section 47-1341 is amended as follows:

4                               “(A) Subsection (a) is amended to read as follows:

5                   “(a)(1) On or before May 1, the Mayor shall send a notice of tax delinquency by first  
6 class mail, postage prepaid, bearing a postmark from the United States Postal Service, to the person  
7 who last appears as the owner of the real property on the tax roll, at the last mailing address shown  
8 on the tax roll, as updated by the filing of a change of address in accordance with § 42-405. If the  
9 premises address is different from the address of record of the owner, the Mayor shall send a  
10 duplicate copy of the notice to the premises address, addressed to "Property Owner."

11                               “(2) The notice required pursuant to paragraph (1) of this subsection shall be  
12 in substantively the following form and may include a payment coupon or enclosed bill:

13                   "THIS IS A NOTICE OF DELINQUENCY. FAILURE TO PAY TAXES  
14 IMMEDIATELY MAY HAVE SERIOUS CONSEQUENCES WHICH MAY INCLUDE LOSS  
15 OF TITLE TO THE PROPERTY

16                   "Subject Property: [Identify by taxation square, suffix, and lot number, or parcel and lot  
17 number, and by premises address, the real property to be sold]

18                   "TO AVOID TAX SALE YOU MUST PAY \$[Amount Subject to Sale] by May 31, 20\_\_ )

19                   “The amount that you must pay to avoid the tax sale may be less than the total amount owed  
20 on the real property account. This amount may include fees or fines due to other DC agencies that  
21 have been certified to the Office of Tax and Revenue to be included in a tax sale pursuant to D.C.  
22 Code § 47-1340.

1 "According to the Mayor's tax roll, you own or may have an interest in the real property  
2 listed above. Notice is given that unless you pay the amount stated above or fall within one of the  
3 limited exemptions from the tax sale, the Office of Tax and Revenue may sell this real property at  
4 tax sale.

5 "If the property is sold at tax sale, the purchaser may have the right to file a lawsuit to  
6 foreclose on the property. You must act now to avoid additional costs and significant expenses, as  
7 well as potential loss of title to the property.

8 "Payment to the "DC Treasurer" may be made online at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) or  
9 at any District branch of Wells Fargo Bank or mailed (with payment coupon from tax bill) to the  
10 Office of Tax and Revenue, Real Property Tax Administration, PO Box 98095, Washington, DC  
11 20090-8095 (please write your square, suffix and lot numbers on the check). You should keep a  
12 copy of your proof of payment in case there is a later dispute about the payment.

13 "If payment is not made before May 31, 20\_\_, the amount listed on this notice may no  
14 longer be accurate. In that case, you must contact the Office of Tax and Revenue at ..... to  
15 obtain an updated payoff amount.

16 "YOU MAY BE ELIGIBLE FOR ASSISTANCE, INCLUDING A HARDSHIP  
17 FORBEARANCE OR FREE LEGAL SERVICES. PLEASE SEE THE NEXT PAGE FOR  
18 ADDITIONAL INFORMATION.

19 "Should you have additional questions, please call the Customer Service Center for the  
20 Office of Tax and Revenue at (202) 727-4TAX (4829).

21 "RESOURCES FOR REAL PROPERTY TAXPAYERS  
22 IN THE DISTRICT OF COLUMBIA

1 "Real Property Tax Ombudsman. Homeowners and other interested parties may be eligible  
2 for assistance from the Real Property Tax Ombudsman. If you need assistance with a tax sale or  
3 related property tax matters, contact the Real Property Tax Ombudsman at .....

4 "Classification Disputes. If your real property is classified as vacant or blighted and you  
5 believe this classification is incorrect, contact the Vacant Building Enforcement Unit of the  
6 Department of Consumer and Regulatory Affairs at ..... for information on how to appeal  
7 the property classification.

8 "Hardship Forbearance. You may be eligible to defer, or postpone, payment of the past due  
9 amount. For information on how to apply for this deferral, please contact the Office of Tax and  
10 Revenue at.....

11 "Senior Citizen and Low-Income Tax Relief. Senior citizens and low-income households  
12 may have additional rights to defer property taxes. If think you may be eligible for this tax relief,  
13 please contact the Office of Tax and Revenue at..... for more information.

14 "Tax Sale Resource Center. Resource Center attorneys provide legal information to  
15 taxpayers and interested parties who do not have their own lawyers on Wednesday mornings from  
16 10:00am to 12:00pm when court is in session. The Resource Center is located in the Moultrie  
17 Courthouse at 500 Indiana Ave. NW.

18 "Additional Legal Services. Free and reduced-cost legal services may be available to low-  
19 and moderate-income households. You can get a list of service providers from the Real Property  
20 Tax Ombudsman (above).

21 "Housing Counseling Services. The U.S Department of Housing and Urban Development  
22 ("HUD") sponsors housing counseling agencies throughout the country that can provide advice on

1 buying a home, renting, defaults, foreclosures, and credit issues. You can get a list of HUD-  
2 approved housing counseling agencies from the Real Property Tax Ombudsman (above).".

3 “(B) Subsection (b) is amended by striking the phrase "Failure of the Mayor to mail the  
4 notice of delinquency as provided in subsection (a) of this section, or to include" and inserting the  
5 phrase "Subject to the Mayor's authority to cancel the sale under § 47-1366(b)(3)(A) and (B), the  
6 failure of the Mayor to mail the notices of delinquency as provided in subsections (a) and (b-1) of  
7 this section, or to include" in its place.

8 “ (C) A new subsection (b-1) is added to read as follows:

9 "(b-1)(1) At least 2 weeks before real property is offered at a tax sale under this  
10 chapter, the Mayor shall send a final notice of delinquency, by first class mail, postage prepaid,  
11 bearing a postmark from the United States Postal Service, to the person who last appears as the  
12 owner of the real property on the tax roll, at the last address shown on the tax roll, as updated by the  
13 filing of a change of address in accordance with § 42-405. If the premises address is different from  
14 the address of record of the owner, the Mayor shall send a duplicate copy of the notice to the  
15 premises address, addressed to "Property Owner."

16 "(2) The notice required pursuant to paragraph (1) of this subsection shall be  
17 in substantively the following form and may include a payment coupon or enclosed bill:

18 "THIS IS A NOTICE OF DELINQUENCY. FAILURE TO PAY TAXES  
19 IMMEDIATELY MAY HAVE SERIOUS CONSEQUENCES WHICH MAY INCLUDE LOSS  
20 OF TITLE TO THE PROPERTY

21 "Subject Property: [Identify by taxation square, suffix, and lot number, or parcel and lot  
22 number, and by premises address, the real property to be sold]

1 "TO AVOID TAX SALE YOU MUST PAY \$[Amount Subject to Sale] by [Last Business  
2 Day before tax sale begins]

3 "The amount that you must pay to avoid the tax sale may be less than the total amount owed  
4 on the real property account. This amount may include fees or fines due to other DC agencies that  
5 have been certified to the Office of Tax and Revenue to be included in a tax sale pursuant to D.C.  
6 Code § 47-1340.

7 "According to the Mayor's tax roll, you own or may have an interest in the real property  
8 listed above. Notice is given that unless you pay the amount stated above or fall within one of the  
9 limited exemptions from the tax sale, the Office of Tax and Revenue may sell this real property at  
10 tax sale.

11 "If the property is sold at tax sale, the purchaser may have the right to file a lawsuit to  
12 foreclose on the property. You must act now to avoid additional costs and significant expenses, as  
13 well as potential loss of title to the property.

14 "Payment to the "DC Treasurer" may be made online at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com), at  
15 any District branch of Wells Fargo Bank, or mailed (with payment coupon from tax bill) to the  
16 Office of Tax and Revenue, Real Property Tax Administration, PO Box 98095, Washington, DC  
17 20090-8095 (please write your square, suffix and lot numbers on the check). You should keep a  
18 copy of your proof of payment in case there is a later dispute about the payment.

19 "If payment is made less than 10 calendar days before [the last business day before tax sale],  
20 you must provide a copy of the receipt directly to the Office of Tax and Revenue in order to ensure  
21 that your property is removed from the tax sale.

1           •            "You may FAX the receipt to (202) 478-5995; EMAIL the receipt to [email  
2 address]; or HAND-DELIVER a copy of the paid receipt to a Tax Sale Unit representative in the  
3 Customer Service Center located at 1101 4th Street, SW, Suite 270W, Washington, DC 20024.

4           •            "Do not mail your paid receipt.

5           "YOU MAY BE ELIGIBLE FOR ASSISTANCE, INCLUDING A HARDSHIP  
6 FORBEARANCE OR FREE LEGAL SERVICES. PLEASE SEE THE NEXT PAGE FOR  
7 ADDITIONAL INFORMATION.

8            "Should you have additional questions, please call the Customer Service Center for the  
9 Office of Tax and Revenue at (202) 727-4TAX (4829).

10           "RESOURCES FOR REAL PROPERTY TAXPAYERS  
11           IN THE DISTRICT OF COLUMBIA

12           "Real Property Tax Ombudsman. Homeowners and other interested parties may be eligible  
13 for assistance from the Real Property Tax Ombudsman. If you need assistance with a tax sale or  
14 related property tax matters, contact the Real Property Tax Ombudsman at .....

15           "Classification Disputes. If your real property is classified as vacant or blighted and you  
16 believe this classification is incorrect, contact the Vacant Building Enforcement Unit of the  
17 Department of Consumer and Regulatory Affairs at ..... for information on how to appeal  
18 the property classification.

19           "Hardship Forbearance. You may be eligible to defer, or postpone, payment of the past due  
20 amount. For information on how to apply for this deferral, please contact the Office of Tax and  
21 Revenue at.....

1 "Senior Citizen and Low-Income Tax Relief. Senior citizens and low-income households  
2 may have additional rights to defer property taxes. If think you may be eligible for this tax relief,  
3 please contact the Office of Tax and Revenue at..... for more information.

4 "Tax Sale Resource Center. Resource Center attorneys provide legal information to  
5 taxpayers and interested parties who do not have their own lawyers on Wednesday mornings from  
6 10:00am to 12:00pm when court is in session. The Resource Center is located in the Moultrie  
7 Courthouse at 500 Indiana Ave. NW.

8 "Additional Legal Services. Free and reduced-cost legal services may be available to low-  
9 and moderate-income households. You can get a list of service providers from the Real Property  
10 Tax Ombudsman (above).

11 "Housing Counseling Services. The U.S Department of Housing and Urban Development  
12 ("HUD") sponsors housing counseling agencies throughout the country that can provide advice on  
13 buying a home, renting, defaults, foreclosures, and credit issues. You can get a list of HUD-  
14 approved housing counseling agencies from the Real Property Tax Ombudsman (above).".

15 "(D) A new subsection (d) is added to read as follows:

16 "(d) Action taken under § 47-1336, relating to energy efficient loans, shall be  
17 exempt from the notice requirements of this section."

18 "(8) Section 47-1342 is amended as follows:

19 "(A) Subsection (a) is amended to read as follows:

20 "(a) At any time after 30 days from the mailing of the notice of delinquency  
21 required by § 47-1341(a), the Mayor shall, simultaneously:

22 "(1) Cause to be advertised, at least once in not less than 2 newspapers of  
23 general circulation in the District that are published at least once every 2 weeks, a public notice

1 stating that listed real property will be sold at public auction because of taxes on the date and at the  
2 place named in the public notice; and

3 "(2) Post the list of real property in the public notice on the Office of Tax and  
4 Revenue's website."

5 "(B) Subsection (b)(1)(A) is amended by striking the phrase "by  
6 taxation square," and inserting the phrase "by premises address, taxation square," in its place.

7 "(C) A new subsection (d) is added to read as follows:

8 "(d) Action taken under § 47-1336, relating to energy efficient loans, shall be  
9 exempt from the notice requirements of this section."

10 "(9) Section 47-1343 is amended to read as follows:

11 "§ 47-1343. Real property to be sold in its entirety.

12 "Subject to § 47-1345, each real property for sale shall be sold in its entirety, which  
13 shall be the parcel of real property as assessed in the assessment records under § 47-802(1) or as  
14 described under § 47-895.31(8) as related to a sale under § 47-1336."

15 "(10) Section 47-1345 is amended to read as follows:

16 "§ 47-1345. Sale of real property subject to possessory interest.

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

22 "(b) Notwithstanding subsection (a) of this section or any other provision to the  
23 contrary, when a real property subject to sale under this chapter is subject to a ground lease and the

1 ground lessor is the District of Columbia, or an instrumentality of the District, the Washington  
2 Metropolitan Area Transit Authority, or an entity whose real property is exempt from real property  
3 taxation or the enforced collection thereof under the laws of the United States of America, the  
4 Mayor shall sell the real property's improvements only. Any additional representation related to  
5 what is being sold shall be ineffectual and shall not affect the validity of the sale.

6 "(c) The termination of claims on real property sold under this section shall not  
7 foreclose any personal claims against previous holders of the interest sold for any damages  
8 including rent unpaid, due, or accruing before the date of the judgment of foreclosure."

9 "(11) Section 47-1346(a)(5) is amended to read as follows:

10 "(5)(A) A potential purchaser, including a natural person or business entity,  
11 who is delinquent in payment of in rem taxes to the District or who has been convicted of a felony  
12 involving fraud, deceit, moral turpitude, or anti-competitive behavior may not bid on real property  
13 offered at a sale held under this chapter or otherwise acquire an interest in real property sold under  
14 this chapter.

15 "(B) A potential purchaser, including a natural person or business  
16 entity, shall certify under oath, subject to the penalties of perjury, that the potential purchaser is not  
17 more than one year in arrears in any jurisdiction in payment of in rem taxes not being contested in  
18 good faith and has not been convicted in any jurisdiction of a felony involving fraud, deceit, moral  
19 turpitude, or anti-competitive behavior.

20 "(C) A certificate of sale held by a purchaser that willfully and  
21 materially violates the provisions of this paragraph shall be voidable at the discretion of the Mayor;  
22 provided, that after the issuance of a final order by the Superior Court of the District of Columbia

1 foreclosing the right of redemption, the certificate is no longer voidable. A certificate that is voided  
2 by the Mayor pursuant to this subparagraph shall be subject to the provisions of § 47-1355(b).

3 "(D) The intent of this paragraph shall not be circumvented by a  
4 purchaser through the use of one or more business entities to avoid its intended application.

5 "(E) For the purposes of this paragraph, a potential purchaser shall  
6 include a person owning a 10% or more equity interest in, or an officer of, an entity that owns a  
7 10% or more equity interest in real property on which taxes are delinquent."

8 "(12) Section 47-1348 is amended as follows:

9 "(A) Subsection (a) is amended as follows:

10 "(i) Paragraph (3) is amended by striking the phrase "date of  
11 the original public tax sale" and inserting the phrase "date of the tax sale" in its place.

12 "(ii) Paragraph (4) is amended by striking the phrase  
13 "purchaser;" and inserting the phrase "purchaser, which shall be the same date as in paragraph (3) of  
14 this subsection, if the purchaser purchased the real property at the tax sale held under § 47-1346;" in  
15 its place.

16 "(iii) Paragraph (10) is amended to read as follows:

17 "(10)(A) A statement that the rate of simple interest, upon redemption, shall  
18 be 1% per month or portion thereof on the amount paid for the real property, excluding surplus,  
19 beginning on the first day of the month immediately following the date of the tax sale or the date  
20 when the certificate of sale was assigned by the Mayor.

21 "(B) This paragraph shall apply upon its fiscal effect being included  
22 in an approved budget and financial plan, as certified by the Chief Financial Officer to the Budget

1 Director of the Council in a certification published by the Council in the District of Columbia  
2 Register."

3 “(B) Subsection (b) is repealed.

4 “(C) Subsection (c) is amended as follows:

5 “ (i) Strike the phrase "telephone number." and insert the  
6 phrase "telephone number. If notice is not provided within 30 days of the assignment, the certificate  
7 shall be voidable at the discretion of the Mayor." in its place.

8 “(ii) Strike the phrase "On redemption, the purchaser will be  
9 refunded the sums paid on account of the purchase price, together with interest thereon at the rate of  
10 18% per annum from the date the real property was sold to the date of redemption; provided, that  
11 the purchaser shall not receive interest on any surplus." and insert the phrase "Upon payment to the  
12 Mayor as specified in § 47-1361(a) or, if payment to the Mayor is made by another purchaser under  
13 § 47-1382(c), the purchaser shall be refunded the sums paid on account of the purchase price,  
14 together with simple interest thereon at the rate of 1% per month or portion thereof on the amount  
15 paid for the real property, excluding surplus, beginning on the first day of the month immediately  
16 following the date of the tax sale or the date when the certificate of sale was assigned by the Mayor  
17 until the payment to the Mayor is made as required under § 47-1361(a) or § 47-1382(c); provided,  
18 that the purchaser shall not receive interest on any surplus." in its place.

19 “(13) Section 47-1349(c) is amended by adding a new sentence at the end to  
20 read as follows:

21 "If notice is not provided within 30 days of the assignment, the certificate shall be  
22 voidable at the discretion of the Mayor; provided, that after the issuance of a final order by the  
23 Superior Court of the District of Columbia foreclosing the right of redemption, the certificate shall

1 no longer be voidable. A certificate that is voided by the Mayor pursuant to this subsection shall be  
2 subject to the provisions of § 47-1355(b).".

3                   “(14) Section 47-1352(a) is amended by striking the phrase "from the date  
4 the real property was bid off," and inserting the phrase "thereon accruing from the first day of the  
5 month following the date of the tax sale where the real property was bid off," in its place.

6                   “(15) Section 47-1353 is amended as follows:

7                                 “(A) Subsection (a)(1)(B) is amended by striking the word "May"  
8 both times it appears and inserting the word "Mayor" in its place.

9                                 “(B) Subsection (b)(1)(G) is amended by striking the phrase "by  
10 square," and inserting the phrase "by premises address, taxation square," in its place.

11                                “(C) Subsection (c)(2) is amended by striking the phrase "date of the  
12 original tax sale" and inserting the phrase "applicable date of the tax sale" in its place.

13                                “(D) Subsection (d) is amended to read as follows:

14                                "(d) Upon payment to the Mayor as specified in § 47-1361(a) or if payment to the  
15 Mayor is made by another purchaser as specified in § 47-1382(c), the purchaser shall be refunded  
16 the sums paid on account of the purchase price, together with simple interest thereon at the rate of  
17 1% per month or portion thereof on the amount paid for the real property, excluding surplus,  
18 beginning on the first day of the month immediately following the day of the tax sale to the  
19 purchaser or the date when the certificate of sale was assigned by the Mayor until the payment to  
20 the Mayor is made as required under § 47-1361(a) or § 47-1382(c); provided, that the purchaser  
21 shall not receive interest on any surplus.".

22                                “(16) A new section 47-1353.01 is added to read as follows:

23                                "§ 47-1353.01. Post-sale notice.

1           "(a) Within 30 days after the date of the tax sale, the Mayor shall send notice of the  
2 sale by first class mail, postage prepaid, bearing a postmark from the United States Postal Service to  
3 the last known address of the owner. If the premises address is different from the address of record  
4 of the owner, the Mayor shall send a duplicate copy of the notice to the premises address, addressed  
5 to "Property Owner."

6           "(b) The notice required pursuant to subsection (a) of this section shall be in  
7 substantively the following form:

8           "[Date]

9           "ATTENTION: YOUR PROPERTY WAS SOLD AT TAX SALE

10           "Subject Property: [Identify by taxation square, suffix, and lot number, or parcel and lot  
11 number, and by premises address]

12           "Tax Sale Date: [July \_\_, 20\_\_]

13           "If you do not pay all amounts due, the purchaser will have the right to file a lawsuit to  
14 foreclose on the property and you may lose title.

15           "According to the Mayor's tax roll, you own or may have an interest in the real property  
16 listed above. Please follow the below instructions to redeem your property from tax sale and prevent  
17 a foreclosure lawsuit.

18           •        "To redeem your property from the tax sale, you must pay all taxes owed, as well as  
19 any legal fees and expenses that may become due.

20           •        "A tax bill is mailed to you during the month of August. You should pay the bill in  
21 full and on time.

1           •        "If you are receiving this notice after October 31, 20\_\_\_, or if you have not already  
2 paid your tax bill in full, you should contact the Office of Tax and Revenue ("OTR") at ..... for  
3 a current tax bill and up-to-date payoff amount.

4           •        "After you have paid your taxes, you should call OTR to confirm that you have  
5 redeemed your property. Keep a copy of your proof of payment in case there is a later dispute about  
6 the payment.

7           •        "If you have not paid all taxes within four months after the Tax Sale Date stated  
8 above, an additional \$381.50 may be added to reimburse the purchaser for some costs.

9           •        "If you do not redeem the property within six months of the Tax Sale Date stated  
10 above, the tax sale purchaser may file a lawsuit against you to obtain title to the property.

11          •        "If the purchaser files a foreclosure lawsuit, you will be responsible for legal fees  
12 and expenses that may total thousands of dollars. You may also lose title to the property.

13          •        "For further information on how to redeem, please read our Real Property Owner's  
14 Guide to the Tax Sale Redemption Process, available on our Web site at  
15 [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) by clicking on "Real Property." You may also request a copy by  
16 visiting or writing to our Customer Service Center at 1101 4th Street, SW, Suite 270W,  
17 Washington, DC 20024.

18           "YOU MAY BE ELIGIBLE FOR FREE LEGAL SERVICES OR OTHER ASSISTANCE.  
19 SEE THE NEXT PAGE FOR MORE INFORMATION.

20           "Should you have additional questions, please call OTR's Customer Service Center at (202)  
21 727-4TAX (4829).

22           "RESOURCES FOR REAL PROPERTY TAXPAYERS  
23           IN THE DISTRICT OF COLUMBIA

1 "Real Property Tax Ombudsman. Homeowners and other interested parties may be eligible  
2 for assistance from the Real Property Tax Ombudsman. If you need assistance with a tax sale or  
3 related property tax matters, contact the Real Property Tax Ombudsman at .....

4 "Classification Disputes. If your real property is classified as vacant or blighted and you  
5 believe this classification is incorrect, contact the Vacant Building Enforcement Unit of the  
6 Department of Consumer and Regulatory Affairs at ..... for information on how to appeal  
7 the property classification.

8 "Hardship Forbearance. You may be eligible to defer, or postpone, payment of the past due  
9 amount. For information on how to apply for this deferral, please contact the Office of Tax and  
10 Revenue at.....

11 "Senior Citizen and Low-Income Tax Relief. Senior citizens and low-income households  
12 may have additional rights to defer property taxes. If think you may be eligible for this tax relief,  
13 please contact the Office of Tax and Revenue at..... for more information.

14 "Tax Sale Resource Center. Resource Center attorneys provide legal information to  
15 taxpayers and interested parties who do not have their own lawyers on Wednesday mornings from  
16 10:00am to 12:00pm when court is in session. The Resource Center is located in the Moultrie  
17 Courthouse at 500 Indiana Ave., NW.

18 "Additional Legal Services. Free and reduced-cost legal services may be available to low-  
19 and moderate-income households. You can get a list of service providers from the Real Property  
20 Tax Ombudsman (above).

21 "Housing Counseling Services. The U.S Department of Housing and Urban Development  
22 ("HUD") sponsors housing counseling agencies throughout the country that can provide advice on

1 buying a home, renting, defaults, foreclosures, and credit issues. You can get a list of HUD-  
2 approved housing counseling agencies from the Real Property Tax Ombudsman (above).

3 "(c) The tax sale purchaser shall cause a copy of the notice referred to in subsection (b) of  
4 this section to be posted on a place on the premises of the real property where it may be  
5 conveniently read. The copy of the notice shall be posted no sooner than 4 months after the date of  
6 the tax sale but at least 45 days before the filing of a complaint under § 47-1370.

7 "(d) Subject to the Mayor's authority to cancel the sale under § 47-1366(b)(3)(A) and  
8 (B), the failure of the Mayor to mail the notice as provided in subsections (a) and (b) of this section,  
9 or to include any tax amounts in the notice, shall not:

10 "(1) Invalidate or otherwise affect a tax;

11 "(2) Invalidate or otherwise affect a sale made under this chapter to enforce payment of  
12 taxes;

13 "(3) Prevent or stay any proceedings under this chapter; or

14 "(4) Affect the title of a purchaser.

15 "(e) Action taken under § 47-1336, relating to energy efficient loans, shall be exempt from  
16 the notice requirements of this section."

17 "(17) Section 47-1354(b) is amended to read as follows:

18 "(b) Upon payment as specified in § 47-1361(a) or by another purchaser under § 47-  
19 1382(c), the purchaser shall receive a refund of its payment made under this section, with interest as  
20 required to be paid by the redeemer or such other purchaser. The purchaser shall receive interest  
21 only on the principal tax amount paid and not on the interest or penalties paid. The purchaser is  
22 entitled to the refund only if the purchaser's certificate of sale is not void and the purchaser provides  
23 proof satisfactory to the Mayor that the purchaser made the payment."

1           “(18) Section 47-1355(a)(2) is repealed.

2                           “(19) Section 47-1361 is amended as follows:

3   “(A) Subsection (a) is amended as follows:

4   (i) The lead-in text is amended by striking the phrase "the  
5 Mayor, for deposit" and inserting the phrase "the Mayor, except as set forth in paragraph (6A) of  
6 this subsection, for deposit" in its place.

7   “(ii) Paragraphs (2) and (3) are amended to read as follows:

8   "(2) If the real property was bid off to the District, the sale amount with  
9 interest thereon beginning on the first day of the month following the date of the tax sale where the  
10 real property was bid off;

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

13   "(A) The original sale amount with interest thereon beginning on the  
14 first  
15 day of the month following the date of the tax sale where the real property was bid off; plus

16   "(B) Interest accruing thereafter on the sale amount in subparagraph  
17 (A) of this paragraph from the first day of the month following the date the real property was  
18 subsequently sold or the certificate of sale assigned to the purchaser;"

19   “(iii) Paragraph (4) is amended by striking the phrase "taxes  
20 provided, that the certificate of sale of the purchaser is not void;" and inserting the phrase "taxes;" in  
21 its place.

22   “(iv) Paragraph (5) is amended to read as follows:

1                   "(5) All other real property taxes, business improvement district taxes, and  
2 vault rents to bring the real property current; provided, that any such amounts that become due and  
3 owing after receipt of the payment that permits a refund to issue to the purchaser under subsection  
4 (e) of this section shall not be required to be paid to redeem the real property;"

5   “(v) A new paragraph (5A) is added to read as follows:

6                   "(5A) Any delinquent special assessment owed pursuant to an energy efficiency loan  
7 agreement under Subchapter IX of Chapter 8 of Title 47; provided, that any such assessment that  
8 becomes due and owing after receipt of the payment that permits a refund to issue to the purchaser  
9 under subsection (e) of this section shall not be required to be paid to redeem the real property;"

10   “(vi) Paragraph (6) is amended to read as follows:

11                   "(6) All expenses for which each purchaser is entitled to reimbursement  
12 under § 47-1377(a)(1)(A); and"

13   “(vii) A new paragraph (6A) is added to read as follows:

14                   "(6A) Where an action to foreclose the right of redemption has been properly  
15 filed, the person redeeming shall pay directly to the applicable purchaser all expenses to which the  
16 purchaser is entitled to reimbursement under § 47-1377(a)(1)(B); and"

17   “(viii) Paragraph (7) is repealed.

18   “(B) New subsections (b-1) and (b-2) are added to read as follows:

19                   "(b-1) The redeeming party shall not be required to pay any tax that is required to  
20 be certified by § 47-1340 unless the tax has been certified by a taxing agency and sold as a lien at a  
21 tax sale.

22                   "(b-2) Notwithstanding subsection (a) of this section, the remaining amounts that are  
23 payable to the Mayor, including tax, interest, penalties, and expenses, for the real property shall be

1 deemed to have been brought current for purposes of redemption if, at any time, the balance falls  
2 below \$100; provided, that the remaining balance shall remain due and owing and any remaining  
3 expense shall be thereafter deemed a real property tax."

4 "(C) Subsection (c) is amended by striking the second sentence.

5 "(D) Subsection (d) is amended to read as follows:

6 "(d)(1) Subject to the liability threshold set forth in subsection (b-2) of this section,  
7 after receipt of the payment set forth in subsection (a)(1) through (6) of this section, the Mayor shall  
8 notify the purchaser of the payment. The purchaser shall receive from the Mayor the refund to  
9 which the purchaser is entitled, subject to the purchaser's compliance with all procedures for  
10 issuance of the refund, as may be established by the Mayor.

11 "(2) If a complaint under § 47-1370 has been properly filed, a purchaser may  
12 continue to prosecute the complaint until receipt of the expenses owed to the purchaser and payable  
13 to the purchaser by the redeeming party as set forth in subsection (a)(6A) of this section, but shall  
14 dismiss the complaint upon receipt thereof.

15 "(3) A complaint to foreclose the right of redemption shall not be maintained  
16 solely to await the administrative refund under this subsection.

17 "(4) Notification by the Mayor under this subsection may be accomplished  
18 by making the information publicly available through an electronic medium, including by posting  
19 on a website."

20 "(E) Subsection (e) is amended as follows:

21 "(i) Strike the phrase "Upon request and subject to the  
22 payment of a fee," and insert the phrase "Upon request, within 60 days of the request," in its place.

23 "(ii) Add a new sentence at the end to read as follows:

1           "The Recorder of Deeds shall waive all fees relating to the recordation of a certificate of  
2 redemption."

3           “(F) A new subsection (f) is added to read as follows:

4                   "(f) The Mayor may abate interest or penalties or compromise taxes, whether arising  
5 before or after the tax sale, in the same manner as set forth in § 47-811.04; provided, that the  
6 abatement or compromise shall not affect the refund due to the purchaser."

7           “(20) Section 47-1362 is amended as follows:

8                   “(A) Subsection (a) is amended by striking the phrase "If the real  
9 property is redeemed after an action to foreclose the right of redemption is filed and there is a  
10 dispute regarding redemption, the" and inserting the phrase "If there is a dispute regarding  
11 redemption after an action to foreclose the right of redemption is filed, the" in its place.

12                   “(B) Subsection (c) is repealed.

13           “(21) Section 47-1363(a) is amended by striking the phrase "date of the sale"  
14 and inserting the phrase "date of the tax sale" in its place.

15           “(22) Section 47-1366 is amended to read as follows:

16                   "§ 47-1366. Cancellation of sale by Mayor.

17                   "(a) The Mayor, in the Mayor's discretion, may cancel a sale before the issuance of a  
18 final order by the Superior Court of the District of Columbia foreclosing the right of redemption to  
19 prevent an injustice to the owner or person with an interest in the real property.

20                   "(b) The Mayor shall cancel a sale before the issuance of a final order by the  
21 Superior Court of the District of Columbia foreclosing the right of redemption where:

1                   "(1) The record owner or other interested party timely pays the amount set  
2 forth in the notice of delinquency to avoid the tax sale as required under § 47-1341(a) or otherwise  
3 pays the outstanding taxes before the tax sale;

4                   "(2) The real property meets the qualifications to be exempt from sale under  
5 § 47-1332(c);

6                   "(3) In a sale involving Class 1 property with 5 or fewer units that a record  
7 owner (or a person with an interest in the property as heir or beneficiary of the record owner, if the  
8 record owner is deceased) occupies as his or her principal residence, the record owner or other  
9 interested person proves:

10                               "(A) A failure of the Mayor to mail any of the notices required by §§  
11 47-1341(a), 47-1341(b), or 47-1353.01; or

12                               "(B) That the mailing address of the person who last appears as the  
13 record owner of the real property on the tax roll, as properly updated by the record owner by the  
14 filing of a change of address with the Office of Tax and Revenue in accordance with § 42-405, was  
15 not correctly or substantively updated by the Office of Tax and Revenue notwithstanding proper  
16 filing; or

17                   "(4) A properly filed application for a forbearance authorization was filed at  
18 least 30 days before the sale and was approved within 60 days after the sale.

19                   "(c) Subject to the limitations set forth in § 47-1377(b), (c), (d), and (e), if the Mayor  
20 cancels a sale pursuant to this section, the Mayor shall pay to the purchaser the amount that the  
21 purchaser would have received if the real property had been redeemed, but no part of the amount  
22 shall be considered a payment of tax on behalf of the real property. A certificate of redemption, if  
23 necessary, shall be executed and filed by the Mayor with the Recorder of Deeds for no fee."

1                   “(23) Section 47-1370 is amended as follows:

2                                   “(A) Subsection (a) is amended by striking the phrase "date of sale"  
3 and inserting the phrase "date of the tax sale" in its place.

4                                   “(B) Subsection (c) is amended by adding a new paragraph (4) to  
5 read as follows:

6                                   “(4) Proof of the posting required under § 47-1353.01 shall be attached to  
7 and made part of the complaint. The posting shall be held to the same standard as the proof of  
8 posting required under § 47-1372(f).”.

9                                   “(C) A new subsection (e) is added to read as follows:

10                                   “(e) The purchaser shall immediately notify the Chief Financial Officer and the Real  
11 Property Tax Ombudsman, established by § 47-805, upon the filing of a complaint under this  
12 section.”.

13                                   “(24) Section 47-1371(b) is amended by adding a new paragraph (2A) to  
14 read as follows:

15                                   “(2A) The plaintiff shall certify to the Superior Court of the District of  
16 Columbia, under penalties of perjury, that a search was conducted for the record owner in  
17 bankruptcy records.”.

18                                   “(25) Section 47-1372(a)(1)(C) is amended by striking the phrase "date of  
19 sale" and inserting the phrase "date of the tax sale" in its place.

20                                   “(26) Section 47-1374 is amended as follows:

21                                   “(A) Subsection (c) is amended to read as follows:

22                                   “(c) This subsection applies only if a last known address for a defendant is obtained as  
23 provided under subsections (a) and (b) of this section. The plaintiff shall cause a copy of the order of

1 publication to be mailed by first class, certified mail, postage prepaid, to each defendant's address as  
2 determined by the provisions of subsections (a) and (b) of this section.”.

3 “(B) Subsection (e) is amended to read as follows:

4 "(e)(1) A final judgment may not be entered earlier than the later of:

5 "(A) One year following the initial scheduling conference in the  
6 foreclosure action; or

7 "(B) Four months following the completion of service on the owner  
8 and all parties identified as defendants in § 47-1371.

9 "(2) Paragraph (1) of this subsection shall not apply to any final judgment in  
10 which all interested parties have disclaimed any interest in the property subject to the judgment or in  
11 a case where a real property was sold under § 47-1353(a)(3) or (b).".

12 “(27) Section 47-1377 is amended to read as follows:

13 “§ 47-1377. Purchaser reimbursed by redeeming party for expenses.

14 "(a)(1) Except as provided in subsection (b) of this section, upon redemption, a  
15 purchaser is entitled to be reimbursed by the redeeming person for the following expenses incurred  
16 in an action, or in preparation for an action, to foreclose the right of redemption:

17 "(A) If an action to foreclose the right of redemption has not been  
18 filed and the property is redeemed more than 4 months after the applicable tax sale's tax sale date,  
19 the purchaser may be reimbursed for the following pre-complaint legal expenses:

20 "(i) The cost of \$50 for any posting required by § 47-  
21 1353.01;

22 "(ii) Costs for recording the certificate of sale; and

23 "(iii) The cost of a title search, not to exceed \$300.

1                                   "(B) If an action to foreclose the right of redemption has been filed,  
2 the purchaser may also be reimbursed for:

3   "(i) Reasonable attorneys' fees as follows:

4   "(I) In a case in which the property is redeemed  
5 before the 5th status hearing, reasonable attorneys' fees not to exceed \$1,500;

6   "(II) In a case requiring 5 or more status hearings,  
7 reasonable attorneys' fees not to exceed \$1,500, plus \$75 for the 5th status hearing and each  
8 additional status hearing thereafter; and

9   "(III) In a case in which a motion for judgment is  
10 filed with the court, additional attorneys' fees in the amount of \$300;

11   "(ii) Notwithstanding sub-subparagraph (i) of this  
12 subparagraph, in cases requiring prolonged or complex representation not typically necessary to  
13 resolve an action filed under this chapter, including cases in which the purchaser incurs attorneys'  
14 fees and expenses under § 47-1382.01(a), other reasonable attorneys' fees incurred and specifically  
15 requested by the purchaser and approved by the court, on a case-by-case basis; provided, that  
16 additional attorneys' fees shall not be awarded if a tax sale is cancelled by the Mayor under § 47-  
17 1366, or where a purchaser is required to show good cause under subsection (c) of this section; and

18   "(iii) Expenses actually incurred as follows:

19   "(I) Filing fee charged by the Superior Court of the  
20 District of Columbia;

21   "(II) Service of process fee, including fees incurred  
22 attempting to serve process;



1           "(c) The purchaser shall not be entitled to be reimbursed for any expenses or attorney's fees  
2 not included in this section. Expenses or attorneys' fees incurred by a purchaser who appeals the  
3 assessment or the vacant status of the property are not reimbursable.

4           "(d) If the purchaser fails to satisfy the requirements for posting under § 47-1353.01  
5 or fails to provide proof of posting required under § 47-1370(c)(4), the purchaser shall not be  
6 entitled to collect the legal expenses set forth in subsection (a) of this section; provided, that upon a  
7 showing to the Superior Court of the District of Columbia of good cause for the failure to meet the  
8 posting requirements of § 47-1353.01 or § 47-1370(c)(4), the purchaser shall be entitled to collect  
9 those expenses, not to exceed the amounts set forth in subsection (a) of this section, that the  
10 Superior Court of the District of Columbia considers reasonable.

11           "(e) Notwithstanding subsection (d) of this section, if the tax sale is cancelled by the  
12 Mayor under § 47-1366, the purchaser shall not be entitled to reimbursement of the expenses  
13 permitted under subsection (a)(1)(B) of this section if the purchaser fails to specifically disclose to  
14 the Mayor, at least 45 days before the filing of a complaint to foreclose the right of redemption,  
15 information that is obtained or should have been obtained from the pre-complaint investigation,  
16 including the title examination and review of bankruptcy records under § 47-1371(b)(2) and § 47-  
17 1371(b)(2A), that evidences a violation of § 47-1332(c), a violation of a bankruptcy stay, or errors,  
18 as prescribed by the Mayor through regulation."

19           “(28) Section 47-1380(d) is amended by striking the phrase "the sale." and  
20 inserting the phrase "the sale and the purchaser shall not receive any amounts otherwise due under  
21 this chapter." in its place.

22           “(29) Section 47-1382(a) is amended as follows:

1                   “(A) The lead-in text is amended by striking the phrase "A final" and  
2 inserting the phrase "Except as provided in § 47-1382.01, a final" in its place.

3                   “(B) Paragraph (1) is amended to read as follows:

4                   "(1) A taxing agency lien that is recorded in the Office of the Recorder of  
5 Deeds;".

6                   “(C) Paragraph 4 is amended by striking the word "and".

7                   “(D) Paragraph (5) is amended by striking the period and inserting  
8 the phrase "; and" in its place.

9                   “(E) A new paragraph (6) is added to read as follows:

10                   "(6) A ground lease described in § 47-1345(b), any recorded covenant,  
11 agreement, or other instrument, and any other document incorporated by reference into a recorded  
12 covenant, agreement, or other instrument, to which a ground lessor as described in § 47-1345(b) is a  
13 party or beneficiary."

14                   “(30) A new section 47-1382.01 is added to read as follows:

15                   "§ 47-1382.01. Equity distribution post-judgment – owner-occupant properties.

16                   "(a) This section shall apply to any Class 1 property with 5 or fewer units in which a  
17 record owner (or a person with an interest in the property as heir or beneficiary of the record owner,  
18 if deceased), was occupying as his or her principal residence when the complaint to foreclose the  
19 right of redemption was filed. The purchaser shall bear the burden of establishing that this section is  
20 not applicable to the real property.

21                   "(b) Upon issuing a final judgment foreclosing the right of redemption, the Superior  
22 Court of the District of Columbia shall appoint a trustee and shall order that the trustee sell the

1 property pursuant to Rule 308 of the Superior Court of the District of Columbia Rules of Civil  
2 Procedure, or its equivalent.

3 "(c) The trustee shall sell a fee simple interest in the property, subject to the  
4 encumbrances set forth in § 47-1382(a).

5 "(d) The court shall order the trustee to distribute the proceeds of the sale in priority  
6 order as follows:

7 "(1) Reasonable compensation and reasonable expenses due to the trustee or  
8 to any other person (including an auctioneer) who provided services relating to the sale of the  
9 property, and all other payments the court deems to have been necessary to effect the sale of the real  
10 property, including recordation and transfer taxes;

11 "(2) Payment to the Mayor of:

12 "(A) All amounts payable to the Mayor for deposit into the General  
13 Fund of the District of Columbia under § 47-1361 as of the date of the court's order regarding  
14 distribution;

15 "(B) Any promissory note executed pursuant to § 47-1353(a)(3); and

16 "(C) Any lien certified under § 47-1340;

17 "(3) Payment to the purchaser of all amounts provided for in § 47-1377, as  
18 fixed by the court; and

19 "(4) Any remaining amounts as follows:

20 "(A) Ten percent or \$20,000, whichever is less, to the purchaser; and

21 "(B) The remainder to the person or persons (including, when  
22 appropriate, a decedent's estate) entitled to the balance, in proper proportion as determined by the  
23 trustee, or, when necessary, a court.

1                   "(e)(1) The trustee shall notify the purchaser once payment is made to the Mayor  
2 pursuant to subsection (d)(2) of this section, at which time the purchaser shall surrender the  
3 certificate of sale and receive from the Mayor the amount to which the purchaser would have been  
4 entitled had redemption occurred in accordance with § 47-1361.

5                   "(2) For purposes of calculating the refund due to the purchaser, the date of  
6 the court's order providing for distribution or the sale proceeds in accordance with subsection (d) of  
7 this section shall be deemed the date of redemption.

8                   "(f)(1) If the trustee in the trustee's best judgment determines that a sale of the real  
9 property will not generate proceeds sufficient to fund the distributions required under subsection  
10 (d)(1) and (2) of this section, the trustee shall timely inform the court of that determination.

11                   "(2) Upon receipt of the trustee's determination as described in paragraph (1)  
12 of this subsection, the court shall:

13                                 "(A) Rescind the trustee's appointment and the order to sell the real  
14 property;

15                                 "(B) Issue a final judgment foreclosing the right of redemption in  
16 accordance with the provisions of § 47-1382; and

17                                 "(C) Require the purchaser to pay such fees and expenses of the  
18 trustee as the court determines appropriate."

19                   “(31) Section 47-1384 is amended by striking the phrase "Notwithstanding  
20 any other law, the provisions of this chapter" and inserting the phrase "Notwithstanding any other  
21 law, if a court determines that any provision of this chapter is ambiguous, the provision" in its  
22 place.”.

23                   (r) Section 7103(d) is amended to read as follows:

1           “(d) The District of Columbia Deed Recordation Tax Act, approved March 2, 1962 (76 Stat.  
2 11; D.C. Official Code § 42-1101 et seq.), is amended as follows:

3                   “(1) Section 302 (D.C. Official Code § 42-1102) is amended by adding a paragraph  
4 (34) to read as follows:

5                               “(34) Deeds to property transferred to a named beneficiary of a revocable  
6 transfer on death deed under the Uniform Real Property Transfer of Death Act of 2012, effective  
7 March 19, 2013 (D.C. Law 19-230; D.C. Official Code § 19-604.01 et seq.), by reason of the death  
8 of the grantor of the revocable transfer on death deed.”.

9                   “(2) Section 303(a-4) (D.C. Official Code § 42-1103(a-4)) is amended by striking  
10 the word “transferred” and inserting the phrase “transferred by deed of title” in its place.”.

11           (s) A new section 7173 is added to read as follows:

12           “Sec. 7173. Applicability.

13           “‘This subtitle shall be applicable for tax years beginning after December 31, 2014.’”.

14           (t) A new section 7185 is added to read as follows:

15           “Sec. 7185. The grant program established by this subtitle shall be funded by the savings  
16 realized from section 7184.”.

17           (u) Section 8032(a) is amended by striking the phrase “Regional Transportation  
18 Improvement Program” and inserting the phrase “region’s Transportation Improvement Program”  
19 in its place.

20           Sec. 3. Applicability.

21           This act shall apply as of October 1, 2014.

22           Sec. 4. Fiscal impact statement.

1           The Council adopts the fiscal impact statement of the Budget Director as the fiscal impact  
2 statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved  
3 December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

4           Sec. 5. Effective date.

5           This act shall take effect following approval by the Mayor (or in the event of veto by the  
6 Mayor, action by the Council to override the veto), and shall remain in effect for no longer than  
7 90 days, as provided for emergency acts of the Council of the District of Columbia in section  
8 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;  
9 D.C. Official Code § 1-204.12(a)).