

Councilmember Kenyan R. McDuffie

A PROPOSED RESOLUTION

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To declare the existence of an emergency to cancel the tax sale during 2021 due to the inability to hold a public auction during Phase 2 of the District's reopening during the COVID-19 pandemic.

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the "Real Property Tax Sale COVID-19 Emergency Declaration Resolution of 2021".

Sec. 2. (a) On March 11, 2020, the Mayor issued Mayor's Orders 2020-045 and 2020-046, declaring a public emergency and a public health emergency in the District due to imminent threat to the health, safety, and welfare of District residents posed by the spread of COVID-19. That public emergency has been extended until May 20, 2021, and is anticipated to be extended again through July 25, 2021.

(b) On June 19, 2020, the Mayor issued Mayor's Order 2020-075, declaring that the District had entered "Phase 2" of District's Reopening. Mayor's Order 2020-075 will remain in effect for the duration of the public health emergency or until repealed, modified, or superseded. The District remains in Phase 2 for reopening purposes.

(c) On May 17, 2021, the Mayor modified the above order with Mayor's Order 2021-069, where until very recently there were restrictions on meetings and conventions exceeding 25% of the room capacity or 250 people, whichever is less. Additionally, attendees were required to

34 remain seated and socially distanced. Mayor's Order 2021-69 expressly acknowledges that  
35 escalating case rates and hospitalizations may necessitate the re-imposition of restrictions.

36 (d) The real property tax sale ("tax sale") is by law a public auction conducted by the  
37 Office of the Chief Financial Officer's Office of Tax and Revenue. The tax sale as a public  
38 auction has consistently been attended by large numbers of participants and observers. The room  
39 occupancy for the space allotted to the tax sale does not accommodate social distancing.  
40 Additionally, the auction is public so the number of attendees could exceed any subsequent limit  
41 on gatherings, and the public nature of such event would conflict with any restrictions on who  
42 may attend.

43 (e) The tax sale requires nearly three months to plan in advance, comprising statutory  
44 notices with inflexible dates and times. The current public health emergency and uncertainty of  
45 future conditions impede the ability to set a tax sale date and site.

46 (f) In order to remain in compliance with Mayor's Order 2020-075 (as amended by  
47 Mayor's Order 2021-69) as may be restricted according to the necessities of limiting the spread  
48 of the COVID-19 virus and its variants, and for the safety and health of District residents due to  
49 the COVID-19 public health emergency, the tax sale otherwise required by law in Fiscal Year  
50 2021 needs to be cancelled.

51 Sec. 3. The Council of the District of Columbia determines that the circumstances  
52 enumerated in section 2 constitute emergency circumstances making it necessary that the Real  
53 Property Tax Sale COVID-19 Equitable Emergency Amendment Act of 2021 be adopted after a  
54 single reading.

55 Sec. 4. This resolution shall take effect immediately.