

  
Chairman Phil Mendelson

A BILL

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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To amend, on an emergency basis, due to Congressional review, 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 Congressional Review 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 9990), 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 the purposes of this paragraph, the term Local Streets Ward Based Capital Projects shall have the same meaning as provided in § 50-921.51(4)” in its place.

(b) Section 1052(b) is amended by striking the phrase “(2) “Eligible employee” means a District government employee eligible to accrue annual leave who has experienced a qualifying event.” and inserting the following in its place:

“(2) “Eligible employee” means a District government employee; provided, that the term “eligible employee” does not include:

“(A) A temporary employee appointed for less than 90 days; or

“(B) An intermittent employee.”.

(c) Section 1053 is repealed.

(c-1) Section 2012(a)(3) is amended by striking the phrase “§ 28-3905” and inserting the phrase “Chapter 18 of Title 2” in its place.

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

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

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

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

43                   “(2) A new sub-subparagraph (ii) is added read as follows:  
44                   ““(ii) For Fiscal Year 2015, and except as provided in subparagraph (B) of  
45 this paragraph, no officer or member of the Fire and Emergency Medical Services Department who  
46 is authorized to receive overtime compensation under this subsection may earn overtime in excess  
47 of \$ 30,000 in a fiscal year.””.

48                   (f) A new section 4073a is added to read as follows:  
49                   “Sec. 4073a. Child development facility requirements.

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

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

59                   (g) Section 4074(a) is amended as follows:

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

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

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

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

69                   (h) Section 5072(b) is amended as follows:

70                   (1) Strike the phrase “October 1, 2015” and insert the phrase “October 1, 2014” in its  
71 place.

72                   (2) Strike the phrase “section (c) of this subsection” and insert the phrase  
73 “subsection (c) of this section” in its place.

74                   (i) Section 6002 is amended as follows:

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

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

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

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

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

83                   “Sec. 303. (a)(1) The Chief Financial Officer shall assess and collect rent and charges from  
84 the owner or owners of abutting property for any vault located in the public space abutting such

85 property, unless such vault has been removed, filled, sealed, or otherwise rendered unusable in a  
86 manner satisfactory to the Mayor.

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

90 "(b)(1) Notwithstanding section 104 of the Condominium Act of 1976, effective March 29,  
91 1977 (D.C. Law 1-89; D.C. Official Code § 42-1901.04), or any other provision of law that imposes  
92 liability for vault rent that is contrary to this subsection, vault rent shall be assessed against a  
93 responsible condominium unit owners' association.

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

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

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

107 "(5) The Chief Financial Officer may correct or change any land assessment relating  
108 to the vault rent account for which a responsible condominium unit owners' association is  
109 responsible as under the circumstances and subject to the conditions in D.C. Official Code § 47-  
110 825.01a(f); except, that the reference to:

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

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

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

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

121 (j) Section 7002 is amended by striking the phrase "3-year period" and inserting the phrase  
122 "4-year period" in its place.

123 (k) New sections 7010a, 7010b, 7010c, 7010d, and 7010e are added to read as follows:

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

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

129 “Sec. 7010c. The Water and Sewer Authority Establishment and Department of Public  
130 Works Reorganization Act of 1996, effective April 18, 1996 (D.C. Law 11-111; D.C. Official Code  
131 § 34-2201.01 *et seq.*), is amended as follows:

132 “(a) Section 206g(d) (D.C. Official Code § 34-2202.06g(d)) is repealed.  
133 “(b) Section 206h(e) (D.C. Official Code § 34-2202.06h(e)) is repealed.

134 “Sec. 7010d. The Senior Citizen Real Property Tax Relief Act of 2013, effective May 28,  
135 2014 (D.C. Law 20-105; 61 DCR 5897), is repealed.

136 “Sec. 7010e. Section 601(m) of the Board of Ethics and Government Accountability  
137 Establishment and Comprehensive Ethics Reform Amendment Act of 2011, effective April 27,  
138 2012 (D.C. Law 19-124; D.C. Official Code § 1-1164.01(m)), is repealed.”.

139 (l) Section 7012 is amended as follows:

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

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

144 (B) Strike the phrase “\$6,650 for Head of Household” and insert the phrase  
145 “\$6,500 for Head of Household” in its place.

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

147 (A) Paragraph (1)(C) is amended to read as follows:  
148 “(C) Paragraph (44) is amended to read as follows:  
149 “(44) “Standard deduction” means:  
150 “(A) In the case of a return filed by a single individual or married individual  
151 filing a separate return:  
152 “(i) For taxable years beginning before January 1, 2015, the amount  
153 of \$4,000 increased annually by the cost-of-living adjustment (if the adjustment does not result in a  
154 multiple of \$50, rounded to the next lowest multiple of \$50) for a single individual and one-half of  
155 the amount that may be taken by a single individual for a married individual filing a separate return;  
156 “(ii) For taxable years beginning after December 31, 2014, the  
157 highest of:  
158 “(I) \$5,200 increased annually by the cost-of-living  
159 adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest  
160 multiple of \$50);  
161 “(II) Subject to availability of funding and in accordance with  
162 § 47-181, \$5,650 increased annually by the cost-of-living adjustment (if the adjustment does not  
163 result in a multiple of \$50, rounded to the next lowest multiple of \$50); or  
164 “(III) Subject to availability of funding and in accordance  
165 with § 47-181, the amount of the standard deduction as prescribed in section 63(c) of the Internal  
166 Revenue Code of 1986;  
167 “(B) In the case of a return filed by a head of household:

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

171 (ii) For taxable years beginning after December 31, 2014, the  
172 highest of:

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

176 (II) Subject to availability of funding and in accordance with  
177 § 47-181, \$7,800 increased annually by the cost-of-living adjustment (if the adjustment does not  
178 result in a multiple of \$50, rounded to the next lowest multiple of \$50); or

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

182 (C) In the case of a return filed by married individuals filing a joint return,  
183 or a surviving spouse:

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

187 (ii) For taxable years beginning after December 31, 2014, the  
188 highest of:

189 (I) \$8,350 increased annually by the cost-of-living  
190 adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest  
191 multiple of \$50);

192 (II) Subject to availability of funding and in accordance with  
193 § 47-181, \$10,275 increased annually by the cost-of-living adjustment (if the adjustment does not  
194 result in a multiple of \$50, rounded to the next lowest multiple of \$50); or

195 (III) The standard deduction as prescribed in section 63(c) of  
196 the Internal Revenue Code of 1986; and

197 (D) In the case of an individual who is a resident, as defined in paragraph  
198 (42) of this section, for less than a full 12-month taxable year, the amounts specified in  
199 subparagraph (A), (B), or (C) of this paragraph prorated by the number of months that the individual  
200 was a resident.".”.

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

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

203 “(N)(i) Pension, military retired pay, or annuity income received from the  
204 District of Columbia or the federal government by persons who are 62 years of age or older by the  
205 end of the taxable year, except that the exclusion shall not exceed the lesser of \$3,000 or the actual  
206 amount of the pension, military retired pay, or annuity received during the taxable years; provided,  
207 that the pension, military retired pay, or annuity is otherwise subject to taxation under this chapter;  
208 provided further, that this sub-subparagraph shall apply for taxable years beginning before January  
209 1, 2015.

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

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

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

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

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

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

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

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

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

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

231                                   “(1) Paragraph (5) is repealed.

232                                   “(2) Paragraph (6) is repealed.”.

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

236                                   (m) Section 7052 is amended to read as follows:

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

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

239                                   “(1) Section 47-845(c) is amended by striking the phrase “interest at the rate of  
240 8% per annum” and inserting the phrase “simple interest at the rate of 1/2% per month or portion  
241 of a month until paid” in its place.

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

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

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

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

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

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

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

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

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

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

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

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

270 “(c) Taxes deferred under this section shall bear simple interest at the rate of ½% per  
271 month or portion of a month until paid; provided, that if an individual owner is 75 years of age or  
272 older, has less than \$12,500 of household interest and dividend income, and has owned a  
273 residence in the District for at least the immediately preceding 25 years (including no more than  
274 2 consecutive gaps of ownership where each gap shall not exceed 120 days), no interest shall  
275 bear for taxes deferred under this section.”.

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

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

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

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

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

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

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

291 “(2A) For taxable years beginning after December 31, 2014, the percentage  
292 required under paragraph (1) of this subsection to be determined for eligible senior claimants

293 shall be 100% of property tax or of rent constituting property taxes accrued exceeding 3.0% of  
294 adjusted gross income of the tax filing unit." .

295       “(2) Subsection (b) is amended by adding a new paragraph (9) to read as follows:  
296       “(9) The term "eligible senior claimant" means a claimant who is 70 years or older  
297 at any time during the tax year and whose adjusted gross income does not exceed \$60,000." .

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

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

302       (q) Section 7102 is amended to read as follows:  
303       “Sec. 7102. Title 47 of the District of Columbia Official Code is amended as follows:  
304       “(a) Chapter 8 is amended as follows:  
305       “(1) The table of contents is amended by adding a new section designation to read as  
306 follows:  
307       "47-805. Office of Real Property Tax Ombudsman."  
308       “(2) Section 47-802(5) is amended as follows:  
309       “(A) Subparagraph (D) is amended by striking the word "or" at the end.  
310       “(B) Subparagraph (E) is amended by striking the period and inserting the  
311 phrase "; or" in its place.  
312       “(C) A new subparagraph (F) is added to read as follows:  
313       “(F) For purposes of appealing the assessment of real property sold under §  
314 47-1353(b), the tax sale purchaser or the purchaser's assignee, as applicable; provided, that the  
315 Mayor shall not be required to mail notices or bills issued under this chapter to the tax sale  
316 purchaser or assignee; provided further, that the owner of record is not appealing the assessment for  
317 the same tax year." .

318       “(3) A new section 47-805 is added to read as follows:  
319       "§ 47-805. Office of Real Property Tax Ombudsman.  
320       “(a) There is created within the Office of the Mayor the Office of the Real Property Tax  
321 Ombudsman ("Office"), which shall be headed by the Real Property Tax Ombudsman  
322 ("Ombudsman"), who shall be appointed by the Mayor pursuant to § 1-523.01(a), as a statutory  
323 employee in the Excepted Service pursuant to § 1-609.08. The Ombudsman shall serve for a term of  
324 5 years. The Ombudsman shall serve at the pleasure of the Mayor.  
325       “(b) The Ombudsman shall appoint staff and additional personnel as provided for in an  
326 approved budget and financial plan for the District.  
327       “(c) The Ombudsman shall:  
328       “(1) Consult with and advise Class 1 real property owners on any real property tax  
329 matter arising under Chapter 8 or 13A of this title or under Chapter 31A of Title 42;  
330       “(2) Receive and investigate concerns and complaints from Class 1 real property  
331 owners related to real property tax matters;  
332       “(3) Provide counsel and assistance to Class 1 real property owners relating to real  
333 property taxes, including referring Class 1 real property owners to appropriate:  
334       “(A) Legal service providers;



335 "(B) Public interest organizations; and  
336 "(C) Government offices;  
337 "(4) Maintain a list of organizations that provide free or reduced-price legal services  
338 to District of Columbia residents and a list of housing counseling agencies approved by the U.S.  
339 Department of Housing and Urban Development;  
340 "(5) Protect the confidentiality of records and comply with all applicable  
341 confidentiality provisions, including § 47-821(d)(2); and  
342 "(6) Prepare and submit to the Council and the Mayor an annual report on the  
343 activities of the Office that the Mayor shall make available to the public on the Mayor's website.  
344 "(d) The Ombudsman may assist an owner with matters concerning an abutting lot where  
345 the abutting lot and the Class 1 property are owned by the same owner.  
346 "(e) The Ombudsman shall not appear on behalf of Class 1 real property owners in any  
347 court, administrative, or quasi-judicial proceeding.  
348 "(f) The Office of the Chief Financial Officer may share confidential tax information with  
349 the Ombudsman.  
350 "(g) For purposes of this section, the term "Class 1 real property owner" shall have the same  
351 meaning as provided in § 47-813(c-3)(1); provided, that the term owner as used in § 47-813(c-3)(1)  
352 shall be construed broadly and include the persons defined as owners in § 47-802 as well as other  
353 persons with an equitable interest in the property, and any other persons the Ombudsman  
354 determines to be appropriate representatives of the property owner (or, if applicable, the property  
355 owner's estate), or any other persons the Ombudsman determines to be consistent with the purposes  
356 of this section."  
357 "(4) Section 47-811(c) is amended by striking the phrase "plus interest on the unpaid  
358 amount" and inserting the phrase "plus simple interest on the unpaid amount" in its place.  
359 "(5) Section 47-845.03 is amended as follows:  
360 "(A) Subsection (c) is amended to read as follows:  
361 "(c) Taxes deferred under this section shall bear simple interest at the rate of ½% per month  
362 or portion of a month until paid; provided, that if an individual owner is 75 years of age or older, has  
363 less than \$12,500 of household interest and dividend income, and has owned a residence in the  
364 District for at least the immediately preceding 25 years (including no more than 2 consecutive gaps  
365 of ownership where each gap shall not exceed 120 days), no interest shall bear for taxes deferred  
366 under this section."  
367 "(B) Subsection (g) is amended to read as follows:  
368 "(g) If a properly completed and approved application is filed, the applicant may choose to  
369 have the deferral apply to past years; provided, that the amount deferred shall comply with  
370 subsection (d) of this section and the periods of applicability are stated in the application; provided  
371 further, that the applicant is responsible for accrued attorneys' fees."  
372 "(C) Subsection (p) is repealed.  
373 "(6) Section 47-895.31(8) is amended to read as follows:  
374 "(8) "Lot" means real property as defined in § 47-802(1) where such real property

375 for billing and collection purposes under this subchapter shall be further described with the letters  
376 "PC" preceding the sequence of square, suffix and lot, or parcel and lot numbers under § 47-  
377 802(1)."

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

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

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

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

389 " (c) Chapter 13A is amended as follows:

390 " (1) The table of contents is amended as follows:

391 " (A) A new section designation is added to read as follows:

392 "47-1353.01. Post-sale notice."

393 " (B) A new section designation is added to read as follows:

394 "47-1382.01. Equity distribution post-judgment – owner-occupant properties."

395 " (2) Section 47-1330 is amended as follows:

396 " (A) Paragraph (2) is amended to read as follows:

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

402 " (B) A new paragraph (2A) is added to read as follows:

403 " (2A) "Tax sale date" or "date of the tax sale" means for purposes of the tax sale  
404 held under § 47-1346 the date when the tax sale during which the real property was sold  
405 concluded."

406 " (C) A new paragraph (4A) is added to read as follows:

407 " (4A) "Premises address" means the address, if any, for the square, suffix, and lot  
408 numbers, or parcel and lot numbers, of real property as reflected in the records in the Office of Tax  
409 and Revenue."

410 " (3) Section 47-1332 is amended to read as follows:

411 " § 47-1332. Sale of properties by Mayor; exemptions from sale.

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

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

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

416                   "(1) A forbearance authorization has been approved in writing by the Mayor for the  
417 applicable tax sale;

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

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

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

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

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

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

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

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

438                   "(4) Section 47-1334 is amended to read as follows:

439                   "§ 47-1334. Interest rate.

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

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

452                   "(5) Section 47-1336 is amended as follows:

453                   "(A) Subsection (a) is amended by adding a new sentence at the end to read  
454 as follows:

455                   "The special assessment shall be collectible under this chapter notwithstanding any  
456 provision of law to the contrary granting a tax exemption, and the real property formerly described

457 under § 47-895.31(8) shall revert to its description under § 47-802(1) for purposes of collection  
458 under this chapter."

459 "(B) Subsection (b)(2) is amended as follows:

460 "(i) Strike the word "transaction" and insert the word "sale" in its  
461 place.

462 "(ii) Strike the phrase "§§ 47-1341 and 47-1342" and insert the  
463 phrase "§§ 47-1341, 47-1342, and 47-1353.01" in its place.

464 "(C) Subsection (e) is amended as follows:

465 "(i) Paragraph (1) is amended by striking the phrase "contrary," and  
466 inserting the phrase "contrary, provisions in this section excepted," in its place.

467 "(ii) Paragraph (2) is amended as follows:

468 "(I) The lead-in language is amended by striking the phrase  
469 "record owner" and inserting the phrase "record owner at the mailing address provided in § 47-  
470 895.33(b-1)" in its place.

471 "(II) Subparagraph (C) is amended by striking the word  
472 "and".

473 "(III) Subparagraph (D) is amended to read as follows:

474 "(D) Once the complaint is filed, expenses under § 47-1377 shall be owed;  
475 and".

476 "(IV) A new subparagraph (E) is added to read as follows:

477 "(E) The real property described under § 47-895.31(8) and billed as such  
478 (with account number) for purposes of Subchapter IX of Chapter 8 of this title and the correlating  
479 description under § 47-802(1) (with square, suffix, and lot numbers, or parcel and lot numbers, as  
480 applicable) is under which the complaint shall be filed."

481 "(6) Section 47-1340 is amended as follows:

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

483 "(i) Strike the phrase "Each of the taxing" and insert the phrase  
484 "Subject to the limitation set forth in § 34-2407.02, each of the taxing" in its place.

485 "(ii) Strike the phrase "notice of delinquency required by § 47-1341"  
486 and insert the phrase "notices required by § 47-1341 and § 47-1353.01" in its place.

487 "(B) Subsection (c) is amended to read as follows:

488 "(c) If a taxing agency does not certify a tax that is due to the District as of the date of the  
489 Mayor's notice under subsection (a) of this section, the tax shall not be collected through such tax  
490 sale."

491 "(C) Subsection (d) is amended by striking the phrase "Unpaid real property  
492 taxes" and inserting the phrase "Unpaid real property taxes, business improvement district taxes,  
493 and vault rents" in its place.

494 "(D) Subsection (f) is amended to read as follows:

495 "(f)(1) If a taxing agency certifies taxes (for which real property is offered for sale) to the  
496 Mayor under subsection (a) of this section, and the payment of taxes to the Mayor as specified in §  
497 47-1361(a) or by a purchaser under § 47-1382(c) has occurred for the real property, or the amount

498 in the notices under § 47-1341 is paid before the tax sale, the taxing agency may submit an  
499 accounting to the designated agency under § 47-1332(b) in the form that the Mayor requires.

500 "(2) Upon receipt of the accounting and verification of the payment of taxes to the  
501 Mayor as specified in § 47-1361(a) or if payment to the Mayor is made by a purchaser under § 47-  
502 1382(c), or the amount in the notices under § 47-1341 is paid before the tax sale, the amount of  
503 taxes collected that are not imposed under Chapter 8 of this title shall be disbursed regardless of lien  
504 priority from the General Fund for the purpose designated by, and in accordance with, the law  
505 creating the obligation for such taxes; provided, that, in the case of a sale under § 47-1353(b), the  
506 disbursement shall be limited to the amount available after application of lien priorities to such taxes  
507 before certification."

508 "(7) Section 47-1341 is amended as follows:

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

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

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

518 "THIS IS A NOTICE OF DELINQUENCY. FAILURE TO PAY TAXES  
519 IMMEDIATELY MAY HAVE SERIOUS CONSEQUENCES WHICH MAY INCLUDE LOSS  
520 OF TITLE TO THE PROPERTY

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

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

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

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

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

535 "Payment to the "DC Treasurer" may be made online at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) or  
536 at any District branch of Wells Fargo Bank or mailed (with payment coupon from tax bill) to the  
537 Office of Tax and Revenue, Real Property Tax Administration, PO Box 98095, Washington, DC  
538 20090-8095 (please write your square, suffix and lot numbers on the check). You should keep a  
539 copy of your proof of payment in case there is a later dispute about the payment.

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

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

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

548 "RESOURCES FOR REAL PROPERTY TAXPAYERS  
549 IN THE DISTRICT OF COLUMBIA

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

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

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

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

563 "Tax Sale Resource Center. Resource Center attorneys provide legal information to  
564 taxpayers and interested parties who do not have their own lawyers on Wednesday mornings from  
565 10:00am to 12:00pm when court is in session. The Resource Center is located in the Moultrie  
566 Courthouse at 500 Indiana Ave. NW.

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

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

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

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

580 "(b-1)(1) At least 2 weeks before real property is offered at a tax sale under this chapter, the  
581 Mayor shall send a final notice of delinquency, by first class mail, postage prepaid, bearing a

582 postmark from the United States Postal Service, to the person who last appears as the owner of the  
583 real property on the tax roll, at the last address shown on the tax roll, as updated by the filing of a  
584 change of address in accordance with § 42-405. If the premises address is different from the address  
585 of record of the owner, the Mayor shall send a duplicate copy of the notice to the premises address,  
586 addressed to "Property Owner."

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

589 "THIS IS A NOTICE OF DELINQUENCY. FAILURE TO PAY TAXES  
590 IMMEDIATELY MAY HAVE SERIOUS CONSEQUENCES WHICH MAY INCLUDE LOSS  
591 OF TITLE TO THE PROPERTY

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

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

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

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

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

607 "Payment to the "DC Treasurer" may be made online at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com), at  
608 any District branch of Wells Fargo Bank, or mailed (with payment coupon from tax bill) to the  
609 Office of Tax and Revenue, Real Property Tax Administration, PO Box 98095, Washington, DC  
610 20090-8095 (please write your square, suffix and lot numbers on the check). You should keep a  
611 copy of your proof of payment in case there is a later dispute about the payment.

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

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

618 • "Do not mail your paid receipt.

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

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

624 "RESOURCES FOR REAL PROPERTY TAXPAYERS  
625 IN THE DISTRICT OF COLUMBIA

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

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

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

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

639 "Tax Sale Resource Center. Resource Center attorneys provide legal information to  
640 taxpayers and interested parties who do not have their own lawyers on Wednesday mornings from  
641 10:00am to 12:00pm when court is in session. The Resource Center is located in the Moultrie  
642 Courthouse at 500 Indiana Ave. NW.

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

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

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

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

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

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

655 "(a) At any time after 30 days from the mailing of the notice of delinquency required by §  
656 47-1341(a), the Mayor shall, simultaneously:

657 "(1) Cause to be advertised, at least once in not less than 2 newspapers of general  
658 circulation in the District that are published at least once every 2 weeks, a public notice stating that  
659 listed real property will be sold at public auction because of taxes on the date and at the place named  
660 in the public notice; and

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

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

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



666 “(d) Action taken under § 47-1336, relating to energy efficient loans, shall be exempt from  
667 the notice requirements of this section.”.

668 “(9) Section 47-1343 is amended to read as follows:

669 “§ 47-1343. Real property to be sold in its entirety.

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

673 “(10) Section 47-1345 is amended to read as follows:

674 "§ 47-1345. Sale of real property subject to possessory interest.

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

680 "(b) Notwithstanding subsection (a) of this section or any other provision to the contrary,  
681 when a real property subject to sale under this chapter is subject to a ground lease and the ground  
682 lessor is the District of Columbia, or an instrumentality of the District, the Washington Metropolitan  
683 Area Transit Authority, or an entity whose real property is exempt from real property taxation or the  
684 enforced collection thereof under the laws of the United States of America, the Mayor shall sell the  
685 real property's improvements only. Any additional representation related to what is being sold shall  
686 be ineffectual and shall not affect the validity of the sale.

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

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

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

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

701 "(C) A certificate of sale held by a purchaser that willfully and materially  
702 violates the provisions of this paragraph shall be voidable at the discretion of the Mayor; provided,  
703 that after the issuance of a final order by the Superior Court of the District of Columbia foreclosing  
704 the right of redemption, the certificate is no longer voidable. A certificate that is voided by the  
705 Mayor pursuant to this subparagraph shall be subject to the provisions of § 47-1355(b).

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

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

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

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

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

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

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

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

724 "(B) This paragraph shall apply upon its fiscal effect being included in an  
725 approved budget and financial plan, as certified by the Chief Financial Officer to the Budget  
726 Director of the Council in a certification published by the Council in the District of Columbia  
727 Register."

728 "(B) Subsection (b) is repealed.

729 "(C) Subsection (c) is amended as follows:

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

733 "(ii) Strike the phrase "On redemption, the purchaser will be  
734 refunded the sums paid on account of the purchase price, together with interest thereon at the rate of  
735 18% per annum from the date the real property was sold to the date of redemption; provided, that  
736 the purchaser shall not receive interest on any surplus." and insert the phrase "Upon payment to the  
737 Mayor as specified in § 47-1361(a) or, if payment to the Mayor is made by another purchaser under  
738 § 47-1382(c), the purchaser shall be refunded the sums paid on account of the purchase price,  
739 together with simple interest thereon at the rate of 1% per month or portion thereof on the amount  
740 paid for the real property, excluding surplus, beginning on the first day of the month immediately  
741 following the date of the tax sale or the date when the certificate of sale was assigned by the Mayor  
742 until the payment to the Mayor is made as required under § 47-1361(a) or § 47-1382(c); provided,  
743 that the purchaser shall not receive interest on any surplus." in its place.

744 "(13) Section 47-1349(c) is amended by adding a new sentence at the end to read as  
745 follows:

746 "If notice is not provided within 30 days of the assignment, the certificate shall be voidable  
747 at the discretion of the Mayor; provided, that after the issuance of a final order by the Superior Court  
748 of the District of Columbia foreclosing the right of redemption, the certificate shall no longer be

749 voidable. A certificate that is voided by the Mayor pursuant to this subsection shall be subject to the  
750 provisions of § 47-1355(b).".

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

754 "(15) Section 47-1353 is amended as follows:

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

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

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

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

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

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

771 "§ 47-1353.01. Post-sale notice.

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

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

779 "[Date]

780 "ATTENTION: YOUR PROPERTY WAS SOLD AT TAX SALE

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

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

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

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

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

- 791 • "A tax bill is mailed to you during the month of August. You should pay the bill in  
792 full and on time.
- 793 • "If you are receiving this notice after October 31, 20\_\_, or if you have not already  
794 paid your tax bill in full, you should contact the Office of Tax and Revenue ("OTR") at ..... for  
795 a current tax bill and up-to-date payoff amount.
- 796 • "After you have paid your taxes, you should call OTR to confirm that you have  
797 redeemed your property. Keep a copy of your proof of payment in case there is a later dispute about  
798 the payment.
- 799 • "If you have not paid all taxes within four months after the Tax Sale Date stated  
800 above, an additional \$381.50 may be added to reimburse the purchaser for some costs.
- 801 • "If you do not redeem the property within six months of the Tax Sale Date stated  
802 above, the tax sale purchaser may file a lawsuit against you to obtain title to the property.
- 803 • "If the purchaser files a foreclosure lawsuit, you will be responsible for legal fees  
804 and expenses that may total thousands of dollars. You may also lose title to the property.
- 805 • "For further information on how to redeem, please read our Real Property Owner's  
806 Guide to the Tax Sale Redemption Process, available on our Web site at  
807 www.taxpayerservicecenter.com by clicking on "Real Property." You may also request a copy by  
808 visiting or writing to our Customer Service Center at 1101 4th Street, SW, Suite 270W,  
809 Washington, DC 20024.
- 810 "YOU MAY BE ELIGIBLE FOR FREE LEGAL SERVICES OR OTHER ASSISTANCE.  
811 SEE THE NEXT PAGE FOR MORE INFORMATION.
- 812 "Should you have additional questions, please call OTR's Customer Service Center at (202)  
813 727-4TAX (4829).
- 814 "RESOURCES FOR REAL PROPERTY TAXPAYERS  
815 IN THE DISTRICT OF COLUMBIA  
816 "Real Property Tax Ombudsman. Homeowners and other interested parties may be eligible  
817 for assistance from the Real Property Tax Ombudsman. If you need assistance with a tax sale or  
818 related property tax matters, contact the Real Property Tax Ombudsman at .....
- 819 "Classification Disputes. If your real property is classified as vacant or blighted and you  
820 believe this classification is incorrect, contact the Vacant Building Enforcement Unit of the  
821 Department of Consumer and Regulatory Affairs at ..... for information on how to appeal  
822 the property classification.
- 823 "Hardship Forbearance. You may be eligible to defer, or postpone, payment of the past due  
824 amount. For information on how to apply for this deferral, please contact the Office of Tax and  
825 Revenue at.....
- 826 "Senior Citizen and Low-Income Tax Relief. Senior citizens and low-income households  
827 may have additional rights to defer property taxes. If think you may be eligible for this tax relief,  
828 please contact the Office of Tax and Revenue at..... for more information.
- 829 "Tax Sale Resource Center. Resource Center attorneys provide legal information to  
830 taxpayers and interested parties who do not have their own lawyers on Wednesday mornings from  
831 10:00am to 12:00pm when court is in session. The Resource Center is located in the Moultrie  
832 Courthouse at 500 Indiana Ave., NW.

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

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

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

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

847 "(1) Invalidate or otherwise affect a tax;  
848 "(2) Invalidate or otherwise affect a sale made under this chapter to enforce payment  
849 of taxes;

850 "(3) Prevent or stay any proceedings under this chapter; or  
851 "(4) Affect the title of a purchaser.

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

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

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

861 "(18) Section 47-1355(a)(2) is repealed.

862 "(19) Section 47-1361 is amended as follows:

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

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

867 "(ii) Paragraphs (2) and (3) are amended to read as follows:

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

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

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

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

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

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

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

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

887                   "(5A) Any delinquent special assessment owed pursuant to an energy efficiency loan  
888 agreement under Subchapter IX of Chapter 8 of Title 47; provided, that any such assessment that  
889 becomes due and owing after receipt of the payment that permits a refund to issue to the purchaser  
890 under subsection (e) of this section shall not be required to be paid to redeem the real property;"

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

892                   "(6) All expenses for which each purchaser is entitled to reimbursement under § 47-  
893 1377(a)(1)(A); and"

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

895                   "(6A) Where an action to foreclose the right of redemption has been properly filed,  
896 the person redeeming shall pay directly to the applicable purchaser all expenses to which the  
897 purchaser is entitled to reimbursement under § 47-1377(a)(1)(B); and"

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

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

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

903                   "(b-2) Notwithstanding subsection (a) of this section, the remaining amounts that are  
904 payable to the Mayor, including tax, interest, penalties, and expenses, for the real property shall be  
905 deemed to have been brought current for purposes of redemption if, at any time, the balance falls  
906 below \$100; provided, that the remaining balance shall remain due and owing and any remaining  
907 expense shall be thereafter deemed a real property tax."

908                   “(C) Subsection (c) is amended by striking the second sentence.

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

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

915                   "(2) If a complaint under § 47-1370 has been properly filed, a purchaser may  
916 continue to prosecute the complaint until receipt of the expenses owed to the purchaser and payable

917 to the purchaser by the redeeming party as set forth in subsection (a)(6A) of this section, but shall  
918 dismiss the complaint upon receipt thereof.

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

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

924                   “(E) Subsection (e) is amended as follows:  
925                   “(i) Strike the phrase "Upon request and subject to the payment of a  
926 fee," and insert the phrase "Upon request, within 60 days of the request," in its place.  
927                   “(ii) Add a new sentence at the end to read as follows:  
928 "The Recorder of Deeds shall waive all fees relating to the recordation of a certificate of  
929 redemption."

930                   “(F) A new subsection (f) is added to read as follows:  
931 "(f) The Mayor may abate interest or penalties or compromise taxes, whether arising before  
932 or after the tax sale, in the same manner as set forth in § 47-811.04; provided, that the abatement or  
933 compromise shall not affect the refund due to the purchaser."

934           “(20) Section 47-1362 is amended as follows:  
935           “(A) Subsection (a) is amended by striking the phrase "If the real property is  
936 redeemed after an action to foreclose the right of redemption is filed and there is a dispute regarding  
937 redemption, the" and inserting the phrase "If there is a dispute regarding redemption after an action  
938 to foreclose the right of redemption is filed, the" in its place.  
939           “(B) Subsection (c) is repealed.

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

942           “(22) Section 47-1366 is amended to read as follows:  
943           "§ 47-1366. Cancellation of sale by Mayor.  
944           "(a) The Mayor, in the Mayor's discretion, may cancel a sale before the issuance of a final  
945 order by the Superior Court of the District of Columbia foreclosing the right of redemption to  
946 prevent an injustice to the owner or person with an interest in the real property.  
947           "(b) The Mayor shall cancel a sale before the issuance of a final order by the Superior Court  
948 of the District of Columbia foreclosing the right of redemption where:  
949           "(1) The record owner or other interested party timely pays the amount set forth in  
950 the notice of delinquency to avoid the tax sale as required under § 47-1341(a) or otherwise pays the  
951 outstanding taxes before the tax sale;  
952           "(2) The real property meets the qualifications to be exempt from sale under § 47-  
953 1332(c);  
954           "(3) In a sale involving Class 1 property with 5 or fewer units that a record owner  
955 (or a person with an interest in the property as heir or beneficiary of the record owner, if the record  
956 owner is deceased) occupies as his or her principal residence, the record owner or other interested  
957 person proves:

958                               "(A) A failure of the Mayor to mail any of the notices required by §§ 47-  
959 1341(a), 47-1341(b), or 47-1353.01; or  
960                               "(B) That the mailing address of the person who last appears as the record  
961 owner of the real property on the tax roll, as properly updated by the record owner by the filing of a  
962 change of address with the Office of Tax and Revenue in accordance with § 42-405, was not  
963 correctly or substantively updated by the Office of Tax and Revenue notwithstanding proper filing;  
964 or  
965                               "(4) A properly filed application for a forbearance authorization was filed at least 30  
966 days before the sale and was approved within 60 days after the sale.  
967                               "(c) Subject to the limitations set forth in § 47-1377(b), (c), (d), and (e), if the Mayor cancels  
968 a sale pursuant to this section, the Mayor shall pay to the purchaser the amount that the purchaser  
969 would have received if the real property had been redeemed, but no part of the amount shall be  
970 considered a payment of tax on behalf of the real property. A certificate of redemption, if necessary,  
971 shall be executed and filed by the Mayor with the Recorder of Deeds for no fee."  
972                               “(23) Section 47-1370 is amended as follows:  
973                               “(A) Subsection (a) is amended by striking the phrase "date of sale" and  
974 inserting the phrase "date of the tax sale" in its place.  
975                               “(B) Subsection (c) is amended by adding a new paragraph (4) to read as  
976 follows:  
977                               "(4) Proof of the posting required under § 47-1353.01 shall be attached to and made  
978 part of the complaint. The posting shall be held to the same standard as the proof of posting required  
979 under § 47-1372(f)."  
980                               “(C) A new subsection (e) is added to read as follows:  
981                               "(e) The purchaser shall immediately notify the Chief Financial Officer and the Real  
982 Property Tax Ombudsman, established by § 47-805, upon the filing of a complaint under this  
983 section."  
984                               “(24) Section 47-1371(b) is amended by adding a new paragraph (2A) to read as  
985 follows:  
986                               "(2A) The plaintiff shall certify to the Superior Court of the District of Columbia,  
987 under penalties of perjury, that a search was conducted for the record owner in bankruptcy  
988 records."  
989                               “(25) Section 47-1372(a)(1)(C) is amended by striking the phrase "date of sale" and  
990 inserting the phrase "date of the tax sale" in its place.  
991                               “(26) Section 47-1374 is amended as follows:  
992                               “(A) Subsection (c) is amended to read as follows:  
993                               “(c) This subsection applies only if a last known address for a defendant is obtained as  
994 provided under subsections (a) and (b) of this section. The plaintiff shall cause a copy of the order of  
995 publication to be mailed by first class, certified mail, postage prepaid, to each defendant’s address as  
996 determined by the provisions of subsections (a) and (b) of this section.”.  
997                               “(B) Subsection (e) is amended to read as follows:  
998                               "(e)(1) A final judgment may not be entered earlier than the later of:



999                                   "(A) One year following the initial scheduling conference in the foreclosure  
1000 action; or  
1001                                   "(B) Four months following the completion of service on the owner and all  
1002 parties identified as defendants in § 47-1371.  
1003                                   "(2) Paragraph (1) of this subsection shall not apply to any final judgment in which  
1004 all interested parties have disclaimed any interest in the property subject to the judgment or in a case  
1005 where a real property was sold under § 47-1353(a)(3) or (b)."  
1006                                   “(27) Section 47-1377 is amended to read as follows:  
1007                                   “§ 47-1377. Purchaser reimbursed by redeeming party for expenses.  
1008                                   "(a)(1) Except as provided in subsection (b) of this section, upon redemption, a purchaser is  
1009 entitled to be reimbursed by the redeeming person for the following expenses incurred in an action,  
1010 or in preparation for an action, to foreclose the right of redemption:  
1011                                   "(A) If an action to foreclose the right of redemption has not been filed and  
1012 the property is redeemed more than 4 months after the applicable tax sale's tax sale date, the  
1013 purchaser may be reimbursed for the following pre-complaint legal expenses:  
1014                                   "(i) The cost of \$50 for any posting required by § 47-1353.01;  
1015                                   "(ii) Costs for recording the certificate of sale; and  
1016                                   "(iii) The cost of a title search, not to exceed \$300.  
1017                                   "(B) If an action to foreclose the right of redemption has been filed, the  
1018 purchaser may also be reimbursed for:  
1019                                   "(i) Reasonable attorneys' fees as follows:  
1020                                   "(I) In a case in which the property is redeemed before the  
1021 5th status hearing, reasonable attorneys' fees not to exceed \$1,500;  
1022                                   "(II) In a case requiring 5 or more status hearings, reasonable  
1023 attorneys' fees not to exceed \$1,500, plus \$75 for the 5th status hearing and each additional status  
1024 hearing thereafter; and  
1025                                   "(III) In a case in which a motion for judgment is filed with  
1026 the court, additional attorneys' fees in the amount of \$300;  
1027                                   "(ii) Notwithstanding sub-subparagraph (i) of this subparagraph, in  
1028 cases requiring prolonged or complex representation not typically necessary to resolve an action  
1029 filed under this chapter, including cases in which the purchaser incurs attorneys' fees and expenses  
1030 under § 47-1382.01(a), other reasonable attorneys' fees incurred and specifically requested by the  
1031 purchaser and approved by the court, on a case-by-case basis; provided, that additional attorneys'  
1032 fees shall not be awarded if a tax sale is cancelled by the Mayor under § 47-1366, or where a  
1033 purchaser is required to show good cause under subsection (c) of this section; and  
1034                                   "(iii) Expenses actually incurred as follows:  
1035                                   "(I) Filing fee charged by the Superior Court of the District of  
1036 Columbia;  
1037                                   "(II) Service of process fee, including fees incurred  
1038 attempting to serve process;  
1039                                   "(III) If a 2nd title search is conducted more than 6 months  
1040 after the initial title search, a title search update fee, not to exceed \$75;

1041 " (IV) Publication fee charged by a newspaper of general  
1042 circulation in the District;  
1043 " (V) Posting fees;  
1044 " (VI) Postage and certified mail costs;  
1045 " (VII) Substantial repair order fee, not to exceed the fee  
1046 charged by the government agency issuing the certificate of substantial repair; and  
1047 " (VIII) Any court approved expense for stabilization or  
1048 conversion of, or to make safe and compliant with Chapter 31A of Title 42, the property under § 47-  
1049 1363 or to comply with an action taken against the property by the Mayor in accordance with the  
1050 applicable building, fire, health, or safety code.  
1051 " (2)(A) In calculating the number of hearings in a case for the purposes of paragraph  
1052 (1)(B)(i) of this subsection, any status hearing held before the redeeming party was served shall be  
1053 excluded from the calculation.  
1054 " (B) For purposes of paragraph (1)(B)(i) of this subsection, an initial  
1055 scheduling conference shall be deemed a status hearing.  
1056 " (C) Nothing in paragraph (1) of this subsection shall be construed as  
1057 prohibiting the purchaser from settling attorneys' fees in a lesser amount than the purchaser may be  
1058 eligible for under this section.  
1059 " (b) No purchaser of a certificate of sale shall be reimbursed for expenses incurred within 4  
1060 months after the date of the tax sale. A purchaser other than the District shall not be reimbursed for  
1061 any expenses if the certificate becomes void under this chapter.  
1062 " (c) The purchaser shall not be entitled to be reimbursed for any expenses or attorney's fees  
1063 not included in this section. Expenses or attorneys' fees incurred by a purchaser who appeals the  
1064 assessment or the vacant status of the property are not reimbursable.  
1065 " (d) If the purchaser fails to satisfy the requirements for posting under § 47-1353.01 or fails  
1066 to provide proof of posting required under § 47-1370(c)(4), the purchaser shall not be entitled to  
1067 collect the legal expenses set forth in subsection (a) of this section; provided, that upon a showing to  
1068 the Superior Court of the District of Columbia of good cause for the failure to meet the posting  
1069 requirements of § 47-1353.01 or § 47-1370(c)(4), the purchaser shall be entitled to collect those  
1070 expenses, not to exceed the amounts set forth in subsection (a) of this section, that the Superior  
1071 Court of the District of Columbia considers reasonable.  
1072 " (e) Notwithstanding subsection (d) of this section, if the tax sale is cancelled by the Mayor  
1073 under § 47-1366, the purchaser shall not be entitled to reimbursement of the expenses permitted  
1074 under subsection (a)(1)(B) of this section if the purchaser fails to specifically disclose to the Mayor,  
1075 at least 45 days before the filing of a complaint to foreclose the right of redemption, information that  
1076 is obtained or should have been obtained from the pre-complaint investigation, including the title  
1077 examination and review of bankruptcy records under § 47-1371(b)(2) and § 47-1371(b)(2A), that  
1078 evidences a violation of § 47-1332(c), a violation of a bankruptcy stay, or errors, as prescribed by  
1079 the Mayor through regulation."  
1080 " (28) Section 47-1380(d) is amended by striking the phrase "the sale." and inserting  
1081 the phrase "the sale and the purchaser shall not receive any amounts otherwise due under this  
1082 chapter." in its place.

1083                   “(29) Section 47-1382(a) is amended as follows:  
1084                   “(A) The lead-in text is amended by striking the phrase "A final" and  
1085 inserting the phrase "Except as provided in § 47-1382.01, a final" in its place.  
1086                   “(B) Paragraph (1) is amended to read as follows:  
1087                   “(1) A taxing agency lien that is recorded in the Office of the Recorder of Deeds;”.  
1088                   “(C) Paragraph 4 is amended by striking the word "and".  
1089                   “(D) Paragraph (5) is amended by striking the period and inserting the phrase  
1090 "; and" in its place.  
1091                   “(E) A new paragraph (6) is added to read as follows:  
1092                   “(6) A ground lease described in § 47-1345(b), any recorded covenant, agreement, or  
1093 other instrument, and any other document incorporated by reference into a recorded covenant,  
1094 agreement, or other instrument, to which a ground lessor as described in § 47-1345(b) is a party or  
1095 beneficiary.”.  
1096                   “(30) A new section 47-1382.01 is added to read as follows:  
1097                   "§ 47-1382.01. Equity distribution post-judgment – owner-occupant properties.  
1098                   “(a) This section shall apply to any Class 1 property with 5 or fewer units in which a record  
1099 owner (or a person with an interest in the property as heir or beneficiary of the record owner, if  
1100 deceased), was occupying as his or her principal residence when the complaint to foreclose the right  
1101 of redemption was filed. The purchaser shall bear the burden of establishing that this section is not  
1102 applicable to the real property.  
1103                   “(b) Upon issuing a final judgment foreclosing the right of redemption, the Superior Court  
1104 of the District of Columbia shall appoint a trustee and shall order that the trustee sell the property  
1105 pursuant to Rule 308 of the Superior Court of the District of Columbia Rules of Civil Procedure, or  
1106 its equivalent.  
1107                   “(c) The trustee shall sell a fee simple interest in the property, subject to the encumbrances  
1108 set forth in § 47-1382(a).  
1109                   “(d) The court shall order the trustee to distribute the proceeds of the sale in priority order as  
1110 follows:  
1111                   “(1) Reasonable compensation and reasonable expenses due to the trustee or to any  
1112 other person (including an auctioneer) who provided services relating to the sale of the property, and  
1113 all other payments the court deems to have been necessary to effect the sale of the real property,  
1114 including recordation and transfer taxes;  
1115                   “(2) Payment to the Mayor of:  
1116                   “(A) All amounts payable to the Mayor for deposit into the General Fund of  
1117 the District of Columbia under § 47-1361 as of the date of the court's order regarding distribution;  
1118                   “(B) Any promissory note executed pursuant to § 47-1353(a)(3); and  
1119                   “(C) Any lien certified under § 47-1340;  
1120                   “(3) Payment to the purchaser of all amounts provided for in § 47-1377, as fixed by  
1121 the court; and  
1122                   “(4) Any remaining amounts as follows:  
1123                   “(A) Ten percent or \$20,000, whichever is less, to the purchaser; and

1124                   "(B) The remainder to the person or persons (including, when appropriate, a  
1125 decedent's estate) entitled to the balance, in proper proportion as determined by the trustee, or, when  
1126 necessary, a court.

1127                   "(e)(1) The trustee shall notify the purchaser once payment is made to the Mayor pursuant to  
1128 subsection (d)(2) of this section, at which time the purchaser shall surrender the certificate of sale  
1129 and receive from the Mayor the amount to which the purchaser would have been entitled had  
1130 redemption occurred in accordance with § 47-1361.

1131                   "(2) For purposes of calculating the refund due to the purchaser, the date of the  
1132 court's order providing for distribution or the sale proceeds in accordance with subsection (d) of this  
1133 section shall be deemed the date of redemption.

1134                   "(f)(1) If the trustee in the trustee's best judgment determines that a sale of the real property  
1135 will not generate proceeds sufficient to fund the distributions required under subsection (d)(1) and  
1136 (2) of this section, the trustee shall timely inform the court of that determination.

1137                   "(2) Upon receipt of the trustee's determination as described in paragraph (1) of this  
1138 subsection, the court shall:

1139                                 "(A) Rescind the trustee's appointment and the order to sell the real property;  
1140                                 "(B) Issue a final judgment foreclosing the right of redemption in  
1141 accordance with the provisions of § 47-1382; and

1142                                 "(C) Require the purchaser to pay such fees and expenses of the trustee as  
1143 the court determines appropriate."

1144                   "(31) Section 47-1384 is amended by striking the phrase "Notwithstanding any other  
1145 law, the provisions of this chapter" and inserting the phrase "Notwithstanding any other law, if a  
1146 court determines that any provision of this chapter is ambiguous, the provision" in its place."

1147                   (n) Section 7103(d) is amended to read as follows:

1148                   "(d) The District of Columbia Deed Recordation Tax Act, approved March 2, 1962 (76 Stat.  
1149 11; D.C. Official Code § 42-1101 *et seq.*), is amended as follows:

1150                   "(1) Section 302 (D.C. Official Code § 42-1102) is amended by adding a new  
1151 paragraph (34) to read as follows:

1152                                 "(34) Deeds to property transferred to a named beneficiary of a revocable transfer on  
1153 death deed under the Uniform Real Property Transfer of Death Act of 2012, effective March 19,  
1154 2013 (D.C. Law 19-230; D.C. Official Code § 19-604.01 *et seq.*), by reason of the death of the  
1155 grantor of the revocable transfer on death deed."

1156                   "(2) Section 303(a-4) (D.C. Official Code § 42-1103(a-4)) is amended by striking  
1157 the word "transferred" and inserting the phrase "transferred by deed of title" in its place."

1158                   (o) A new section 7173 is added to read as follows:  
1159                                 "Sec. 7173. Applicability.  
1160                                 "This subtitle shall be applicable for tax years beginning after December 31, 2014."

1161                   (p) A new section 7185 is added to read as follows:  
1162                                 "Sec. 7185. The grant program established by this subtitle shall be funded by the savings  
1163 realized from section 7184."

1164 (q) Section 8032(a) is amended by striking the phrase “Regional Transportation  
1165 Improvement Program” and inserting the phrase “region’s Transportation Improvement Program”  
1166 in its place.

1167  
1168 Sec. 3. Fiscal impact statement.

1169 The Council adopts the fiscal impact statement of the Budget Director as the fiscal impact  
1170 statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved  
1171 December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

1172  
1173 Sec. 4. Effective date.

1174 This act shall take effect following approval by the Mayor (or in the event of veto by the  
1175 Mayor, action by the Council to override the veto), and shall remain in effect for no longer than  
1176 90 days, as provided for emergency acts of the Council of the District of Columbia in section  
1177 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;  
1178 D.C. Official Code § 1-204.12(a)).