

A RESOLUTION

**Proposed
Resolution
20-421**

**See Emergency
D.C. Act 20-176
20 DCStat 2430**

To declare the existence of an emergency with respect to the need to require the Office of the Chief Financial Officer to review all residential real property tax liens sold between September 1, 2003, and September 1, 2013, to consider whether any real property foreclosed upon after a tax lien of less than \$2,500 was sold as the result of excusable neglect or other equitable circumstances warranting relief, to identify what type of relief would provide substantial justice to individuals whose properties were improperly sold, and to submit a report on these matters to the Council by January 31, 2014.

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Tax Lien Compensation and Relief Reporting Emergency Declaration Resolution of 2013”.

**Tax Lien
Compensation
and Relief
Reporting
Emergency
Declaration
Resolution of
2013**

Sec. 2. (a) Last week, the Washington Post (the “Post”) published the results of an in-depth investigation into the District’s real property tax sale process. The *Post* documented numerous instances where seniors, veterans, persons with disabilities, and other vulnerable residents lost their homes and forfeited tens of thousands of dollars in equity after predatory companies purchased liens from relatively small amounts of unpaid taxes.

(b) In addition to freezing the sale of tax liens and improving the procedures and management of this process, there is an urgent need to understand the breadth of the problem disclosed by the *Post* and the extent and equity of the harms created.

(c) This emergency legislation would direct the Office of the Chief Financial Officer’s (“OCFO”) Office of Integrity and Oversight to broadly review all residential real property tax liens sold between September 1, 2003 and September 1, 2013, and to conduct a detailed review of the circumstances of the sales of real property tax liens under \$2,500 that occurred within this time period. It would require the OCFO to submit a report to the Council by January 31, 2014 on these claims and what remedies would be appropriate.

(d) This emergency legislation is necessary for the Council and the District to have a complete understanding of the problems that occurred and how the District can provide substantial justice to the residents that were unfairly harmed by this process.

Sec. 3. The Council of the District of Columbia determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that the Tax Lien Compensation and Relief Reporting Emergency Act of 2013 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.