

AN ACT

Bill 20-441

**Emergency
Declaration
Res. 20-278
20 DCStat 2667**

**Codification
District of
Columbia
Official Code
2001 Edition**

To require, on an emergency basis, 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 was 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.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Tax Lien Compensation and Relief Reporting Emergency Act of 2013”.

**Tax Lien
Compensation
and Relief
Reporting
Emergency
Act of 2013**

Sec. 2. Review of residential tax lien sales.

**Note,
§ 47-1331**

The Office of the Chief Financial Officer, Office of Integrity and Oversight shall:

- (1) Conduct a broad review of all residential real property tax liens sold by the Office of the Chief Financial Officer between September 1, 2003, and September 1, 2013;
- (2) Conduct a specific, detailed review of all cases between September 1, 2003 and September 1, 2013 in which residential real properties were foreclosed upon after a tax lien of less than \$2,500 was sold to determine if there is excusable neglect or other equitable circumstances warranting relief;
- (3) Submit a report to the Council on or before January 31, 2014, containing:
 - (A) A list of all residential real property tax liens sold between September 1, 2003 and September 1, 2013, including the following for each:
 - (i) The address and Ward;
 - (ii) An indication as to whether the owner at the time of the sale, if known, was aged 60 years or older, a veteran, or disabled;
 - (iii) The amount of the underlying unpaid tax, plus any penalties and interest;
 - (iv) The amount of any attorney’s fees or costs, if known; and
 - (v) An indication as to whether the property was ultimately foreclosed or redeemed;
 - (B) A summary of each case reviewed under paragraph (2) of this section, including:
 - (i) A recommendation as to whether the former homeowner should be granted relief;

- (ii) If relief is recommended, the equitable remedy that would provide substantial justice; and
- (iii) A plan for providing the recommended relief.

Sec. 3. Fiscal impact statement.

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

Sec. 4. Effective date.

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