

AN ACT

Bill 20-449

**Emergency
Declaration
Res. 20-274
20 DCStat 2662**

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

To amend, on an emergency basis, Chapter 13 of Title 47 of the District of Columbia Official Code to cancel any tax sale that occurred for the July 2013 tax sale of a resident's real property who is a senior citizen, veteran, or disabled individual, to establish a \$2,000 threshold of taxes owed for any real property to go to a tax sale, to require the District to pay the owner of record before the tax sale any amount received by the District at the tax sale in excess of the amount of taxes due to the District, and to cap attorney fees at \$1,500.

**District Real
Property Tax
Sale
Emergency
Act of 2013**

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "District Real Property Tax Sale Emergency Act of 2013".

Sec. 2. Chapter 13 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) Section 47-1332(a) is amended to read as follows:

**Note,
§ 47-1332**

"(a) The Mayor shall sell all real property on which the tax is in arrears unless otherwise provided by law; provided, that:

"(1) For the July 2013 tax sale only, no real property that is owned by a resident who is a veteran of the United States Armed Forces, including of the United States Merchant Marine in time of war, or is receiving a deduction pursuant to § 47-863 shall be offered for sale and any such sale that has been offered shall be cancelled; and

"(2) Upon the effective date of the District Real Property Tax Sale Emergency Act of 2013, passed on emergency basis on September 17, 2013 (Enrolled version of Bill 20-449), no real property shall be offered for sale for taxes if the amount of taxes owed to the District is less than \$2,000."

(b) A new section 47-1347.01 is added to read as follows:

**Note New,
§ 47-1347.01**

"§ 47-1347.01. Reimbursement to prior owner.

"Beginning December 31, 2013, and applicable to tax sales for which no order has yet become final, concurrent with the final order of foreclosure by the Superior Court, the District shall pay to the owner of record before the tax sale (if the property was the primary residence of the record owner) the surplus, as defined in § 47-1330(7), paid by the purchaser at the tax sale related to the final order. In such instance, the purchaser shall not be refunded or credited the surplus paid, notwithstanding any other provision of law to the contrary."

(c) Section 47-1377(a)(2) is amended as follows:

**Note,
§ 47-1337**

(1) Designate the existing text as subparagraph (A).

(2) A new subparagraph (B) is added to read as follows:

“(B) Beginning July 1, 2013, reasonable attorneys’ fees shall be a maximum of \$1,500.”.

Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Chief Financial Officer 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)).