

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

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

"(f)(1) If a taxing agency certifies taxes (for which real property is offered for sale) to the Mayor under subsection (a) of this section, and the payment of taxes to the Mayor as specified in § 47-1361(a) or by a purchaser under § 47-1382(c) has occurred for the real property, or the amount in the notices under § 47-1341 is paid before the tax sale, the taxing agency may submit an accounting to the designated agency under § 47-1332(b) in the form that the Mayor requires.

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

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

Note,
§ 47-1341

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

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

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

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

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

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

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

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