

ENROLLED ORIGINAL

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on a temporary basis, various acts to clarify provisions of the Fiscal Year 2015 Budget Support Act of 2014 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 Temporary Amendment Act of 2014”.

Sec. 2. (a) Section 47-362(f)(2) of the District of Columbia Official Code 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 1203c(g)(2) of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, enacted on September 23, 2014 (D.C. Act 20-424; 61 DCR 9990), is amended to read as follows:

“(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 28-3903(a)(17) is amended by striking the phrase “§ 28-3905” and inserting the phrase “the Department of Consumer and Regulatory Affairs Civil Infractions Act of 1985, effective October 5, 1985 (D.C. Law 6-42; D.C. Official Code § 2-1801.01 *et seq.*)” in its place.

(d) Section 4(l) of the Retail Incentive Act of 2004, effective September 8, 2004 (D.C. Law 15-185; D.C. Official Code § 2-1217.73(1)), is amended by striking the phrase “within the following area” and inserting the phrase “abutting the following line” in its place.

(e) Section 1103(f)(4)(A) of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective March 3, 1979 (D.C. Law 2-139; D.C. Official Code § 1 611.03(f)(4)(A)), is amended as follows:

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

(2) A new sub-subparagraph (ii) is added read as follows:

“(ii) For Fiscal Year 2015, and except as provided in subparagraph (B) of this paragraph, no officer or member of the Fire and Emergency Medical Services Department who

ENROLLED ORIGINAL

is authorized to receive overtime compensation under this subsection may earn overtime in excess of \$ 30,000 in a fiscal year.”.

(f) 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:

(1) Section 1053 is repealed.

(2) A new section 4073a is added to read as follows:

“Sec. 4073a. Child development facility requirements.

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

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

(3) Section 4074(a) is amended as follows:

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

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

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

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

(g) Section 552(d-1) of the District of Columbia Public Assistance Act of 1982, effective April 6, 1982 (D.C. Law 4-101; D.C. Official Code § 4-205.52(d-1), is amended by striking the phrase “October 1, 2015” and inserting the phrase “October 1, 2014” in its place.

(h) The District of Columbia Public Space Rental Act, approved October 17, 1968 (82 Stat. 1156; D.C. Official Code § 10-1101.01 *et seq.*), is amended as follows:

(1) Section 202(b) (D.C. Official Code § 10-1102.02(b)) is amended to read as follows:

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

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

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

ENROLLED ORIGINAL

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

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

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

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

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

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

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

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

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

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

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

(i) Section 47-4304.01(3) of the District of Columbia Official Code is amended by striking the phrase "3-year period" and inserting the phrase "4-year period" in its place.

(j) The Fiscal Year 2015 Budget Support Act of 2014, enacted on September 23, 2014 (D.C. Act 20-424; 61 DCR 9990), is amended by adding new sections 7010a, 7010b, 7010c, 7010d, and 7010e to read as follows:

ENROLLED ORIGINAL

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

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

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

“(a) Section 206g(d) is repealed.

“(b) Section 206h(e) is repealed.

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

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

(k) Section 47-181 of the District of Columbia Official Code is amended as follows:

(1) Subsection (b) is amended by striking the phrase “approved, any recurring revenues in a quarterly revenue estimate” and inserting the phrase “approved by the District, any recurring revenues in a February revenue estimate” in its place.

(2) Subsection (c)(7) is amended by striking the phrase “\$6,650 for Head of Household” and inserting the phrase “\$6,500 for Head of Household” in its place.

(l) Section 47-1801.04(44) of the District of Columbia Official Code is amended to read as follows:

“(44) “Standard deduction” means:

“(A) In the case of a return filed by a single individual or married individual filing a separate return:

“(i) For taxable years beginning before January 1, 2015, the amount of \$4,000 increased annually by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50) for a single individual and one-half of the amount that may be taken by a single individual for a married individual filing a separate return;

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

“(I) \$5,200 increased annually by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50);

“(II) Subject to availability of funding and in accordance with § 47-181, \$5,650 increased annually by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50); or

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

ENROLLED ORIGINAL

"(B) In the case of a return filed by a head of household:

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

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

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

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

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

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

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

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

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

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

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

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

(m) Section 47-1803.02(a)(2)(N) of the District of Columbia Official Code is amended to read as follows:

“(N)(i) Pension, military retired pay, or annuity income received from the District of Columbia or the federal government by persons who are 62 years of age or older by the end of the taxable year, except that the exclusion shall not exceed the lesser of \$3,000 or the actual amount of the pension, military retired pay, or annuity received during the taxable years; provided, that the pension, military retired pay, or annuity is otherwise subject to taxation under this chapter;

ENROLLED ORIGINAL

provided further, that this sub-subparagraph shall apply for taxable years beginning before January 1, 2015.

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

(n) Section 47-1806.02 of the District of Columbia Official Code is amended as follows:

(1) Subsection (c) is amended to read as follows:

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

(2) Subsection (i)(2) is amended by striking the phrase “and subject to § 47-1806.04(e)”.

(3) Subsection (h-1) is amended by striking the phrase “The amount” and inserting the phrase “For tax years beginning after December 31, 2014, the amount” in its place.

(o) Section 47-1806.04(f)(1)(B) of the District of Columbia Official Code is amended by striking the phrase “40% of the earned income tax credit allowed under section 32 of the Internal Revenue Code of 1986” and inserting the phrase “40% of the earned income tax credit allowed under section 32 of the Internal Revenue Code of 1986; provided, that the credit shall not be allowed to a resident who has elected to claim the low income tax provided for in subsection (e) of this section” in its place.

(p) Section 47-2000 of the District of Columbia Official Code is amended as follows:

(1) Paragraph (5) is repealed.

(2) Paragraph (6) is repealed.

(q) Section 47-3702 of the District of Columbia Official Code is amended as follows:

(A) Subsection (a) is amended by striking the phrase “before January 1, 2015” and inserting the phrase “before January 1, 2016” in its place.

(B) Subsection (c) is amended by striking the phrase “before January 1, 2015” and inserting the phrase “before January 1, 2016” in its place.

(r) Title 47 of the District of Columbia Official Code is amended as follows:

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

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

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

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

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

ENROLLED ORIGINAL

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

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

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

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

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

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

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

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

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

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

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

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

(4) Section 47-1806.06 is amended as follows:

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

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

(ii) A new paragraph (2A) is added to read as follows:

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

ENROLLED ORIGINAL

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

(B) Subsection (b) is amended by adding a new paragraph (9) to read as follows:

"(9) The term "eligible senior claimant" means a claimant who is 70 years or older at any time during the tax year and whose adjusted gross income does not exceed \$60,000."

(C) Subsection (e)(1) is amended by striking the phrase "\$ 47-845" and inserting the phrase ""§§ 47-845, 47-845.02 and 47-845.03" in its place.

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

(5) Section 47-845.03 is amended by striking the phrase "at least 25 years" and inserting the phrase "at least the immediately preceding 25 years" in its place.

(6) Chapter 13A is amended by striking the section designation "47-1390. Office of Real Property Tax Sale Review."

(7) Section 47-1334(b) is amended by striking the phrase "1% per month" and inserting the phrase "1.5% per month" in its place.

(8) Section 47-1341 is amended as follows:

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

"(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.

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

"Payment to the "DC Treasurer" may be made online at www.taxpayerservicecenter.com or at any District branch of Wells Fargo Bank or mailed (with payment coupon from tax bill) to the Office of Tax and Revenue, Real Property Tax Administration, PO Box 98095, Washington, DC

ENROLLED ORIGINAL

20090-8095 (please write your square, suffix and lot numbers on the check). You should keep a copy of your proof of payment in case there is a later dispute about the payment.

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

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

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

**"RESOURCES FOR REAL PROPERTY TAXPAYERS
IN THE DISTRICT OF COLUMBIA**

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

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

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

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

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

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

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

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

"(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:

ENROLLED ORIGINAL

"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 [Last Business Day before tax sale begins]

"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.

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

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

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

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

- "Do not mail your paid receipt.

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

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

**"RESOURCES FOR REAL PROPERTY TAXPAYERS
IN THE DISTRICT OF COLUMBIA**

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

ENROLLED ORIGINAL

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

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

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

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

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

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

(9) Section 47-1346(a)(5) is amended as follows:

(A) Subparagraph (A) is amended by striking the word "taxes" and inserting the phrase "in rem taxes" in its place.

(B) Subparagraph (B) is amended by striking the word "taxes" and inserting the phrase "in rem taxes" in its place.

(10) Section 47-1348 is amended as follows:

(A) Subsection (a)(10) is amended by striking the phrase "1% per month" and inserting the phrase "1.5% per month" in its place.

(B) Subsection (c) is amended by striking the phrase "1% per month" and inserting the phrase "1.5% per month" in its place.

(11) Section 47-1353(d) is amended by striking the phrase "1% per month" and inserting the phrase "1.5% per month" in its place.

(12) Section 47-1353.01(b) is amended to read as follows:

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

"[Date]

"ATTENTION: YOUR PROPERTY WAS SOLD AT TAX SALE

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

ENROLLED ORIGINAL

"Tax Sale Date: [July __, 20__]

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

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

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

- "A tax bill is mailed to you during the month of August. You should pay the bill in full and on time.

- "If you are receiving this notice after October 31, 20__, or if you have not already paid your tax bill in full, you should contact the Office of Tax and Revenue ("OTR") at for a current tax bill and up-to-date payoff amount.

- "After you have paid your taxes, you should call OTR to confirm that you have redeemed your property. Keep a copy of your proof of payment in case there is a later dispute about the payment.

- "If you have not paid all taxes within four months after the Tax Sale Date stated above, an additional \$381.50 may be added to reimburse the purchaser for some costs.

- "If you do not redeem the property within six months of the Tax Sale Date stated above, the tax sale purchaser may file a lawsuit against you to obtain title to the property.

- "If the purchaser files a foreclosure lawsuit, you will be responsible for legal fees and expenses that may total thousands of dollars. You may also lose title to the property.

- "For further information on how to redeem, please read our Real Property Owner's Guide to the Tax Sale Redemption Process, available on our Web site at www.taxpayerservicecenter.com by clicking on "Real Property." You may also request a copy by visiting or writing to our Customer Service Center at 1101 4th Street, SW, Suite 270W, Washington, DC 20024.

"YOU MAY BE ELIGIBLE FOR FREE LEGAL SERVICES OR OTHER ASSISTANCE. SEE THE NEXT PAGE FOR MORE INFORMATION.

"Should you have additional questions, please call OTR's Customer Service Center at (202) 727-4TAX (4829).

**"RESOURCES FOR REAL PROPERTY TAXPAYERS
IN THE DISTRICT OF COLUMBIA**

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

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

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

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

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

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

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

(13) Section 47-1354(b) is amended by striking the phrase “the other purchaser” and inserting the phrase “such other purchaser” in its place.

(14) Section 47-1361(d)(1) is amended by striking the phrase “subsection (b-1)” and inserting the phrase “subsection (b-2)” in its place.

(15) Section 47-1377(a)(1)(A)(i) is amended by striking the word “amount” and inserting the word “cost” in its place.

(s) Section 15(f) of the Business Improvement Districts Act of 1996, effective May 29, 1996 (D.C. Law 11-34; D.C. Official Code § 2-1215.15(f)), is amended by striking the phrase “plus interest on the unpaid amount at the rate of 1 1/2%” and inserting the phrase “plus simple interest on the unpaid amount at the rate of 1.5%” in its place.

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

(1) Section 302(34) (D.C. Official Code § 42-1102(34)) is to read as follows:

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

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

(u) 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:

(1) A new section 7173 is added to read as follows:

“Sec. 7173. Applicability.

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“This subtitle shall be applicable for tax years beginning after December 31, 2014.”.

(2) A new section 7185 is added to read as follows:

“Sec. 7185. The grant program established by this subtitle shall be funded by the savings realized from section 7184.”.

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

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.

(a) 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), a 30-day period of congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect.

Chairman
Council of the District of Columbia

Mayor
District of Columbia