

Review of Residential Real Property Tax Lien Sales-Part II: Redeemed Properties

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
					Homestead	Senior	Disability
2011	1068/0818	6	Louise McGorines Henderson	Deceased	N	N	N
Delinquent Real Property Tax: \$2,177.62 Penalty and Interest: 842.39 External Agency Fee: <u>-0-</u> Total due at Tax Sale: \$3,020.01 Interest to Tax Sale Buyer: 135.90 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$3,482.41</u>				Tax Sale Buyer: Vijay Kumar on July 18, 2011 Redemption Date: September 22, 2011 Interest paid to Tax Sale Buyer: 135.90 Assessed Value at Tax Sale: 251,010			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on January 17, 1997. The property was sold at tax sale for 2001, 2009, 2010, and 2012 delinquent taxes. The property owner (representative) paid the amounts due to redeem the property from the 2011 tax sale on September 22, 2011.							
Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
2011	1200/2059	2	Essie Stripling Burnworth Trustee	Y	N	N	N
Delinquent Real Property Tax: \$657.80 Penalty and Interest: 542.96 External Agency Fee: <u>-0-</u> Total due at Tax Sale: \$1,200.76 Interest to Tax Sale Buyer: 450.29 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$1,977.55</u>				Tax Sale Buyer: Munitrust Capital Fund II LLC on July 18, 2011 Redemption Date: July 24, 2013 Interest paid to Tax Sale Buyer: 450.29 Assessed Value at Tax Sale: 22,000			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on January 23, 1985. The property was sold at tax sale once for 2010 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2011 tax sale on July 24, 2013.							

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Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
					Homestead	Senior	Disability
2011	3125/0109	5	Beatrice Williams	Deceased (2007)	N	N	N
Delinquent Real Property Tax: 1,969.21 Penalty and Interest: 691.78 External Agency Fee: -0- Total due at Tax Sale: \$2,660.99 Interest to Tax Sale Buyer: 678.55 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$3,666.04</u>				Tax Sale Buyer: ATCF DCII DC LLC on July 19, 2011 Redemption Date: November 6, 2012 Interest paid to Tax Sale Buyer: 678.55 Assessed Value at Tax Sale: 450,020			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on August 5, 1969. The property was sold at tax sale 2010 and 2011 delinquent taxes. The property owner (representative) paid the amounts due to redeem the property from the 2011 tax sale on November 6, 2012.							
Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
					Homestead	Senior	Disability
2011	4118/0075	5	Walter Rowe	Y	Y	N	N
Delinquent Real Property Tax: 737.11 Penalty and Interest: 356.89 External Agency Fee: -0- Total due at Tax Sale: \$1,094.00 Interest to Tax Sale Buyer: 213.33 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$1,633.83</u>				Tax Sale Buyer: ELM Capital on July 19, 2011 Redemption Date: July 21, 2012 Interest paid to Tax Sale Buyer: 213.33 Assessed Value at Tax Sale: 223,050			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on November 30, 1962. The property was sold at tax sale for 2003, 2006, and 2010 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2011 tax sale on July 21, 2012.							

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Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions					
					Homestead	Senior	Disability			
2011	5001/0007	7	William Wagstaff	Y	Y	Y	N			
Delinquent Real Property Tax: 864.89 Penalty and Interest: 565.85 External Agency Fee: -0- Total due at Tax Sale: \$1,430.74 Interest to Tax Sale Buyer: 42.92 PCLE: 326.50 Total Tax & Fees: <u>\$1,800.06</u>				Tax Sale Buyer: Redemptor Litium LLC on July 19, 2011 <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; border: none;">Redemption Date: September 7, 2011</td> <td style="width: 33%; border: none;">Interest paid to Tax Sale Buyer: 42.92</td> <td style="width: 33%; border: none;">Assessed Value at Tax Sale: 197,330</td> </tr> </table>				Redemption Date: September 7, 2011	Interest paid to Tax Sale Buyer: 42.92	Assessed Value at Tax Sale: 197,330
Redemption Date: September 7, 2011	Interest paid to Tax Sale Buyer: 42.92	Assessed Value at Tax Sale: 197,330								
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on September 7, 1954. The property was sold at tax sale for 2009, 2010, and 2012 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2011 tax sale on September 7, 2011.										
Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions					
2011	5230/0017	7	Cecil Byrd	Y	N	N	N			
Delinquent Real Property Tax: \$867.68 Penalty and Interest: 416.92 External Agency Fee: -0- Total due at Tax Sale: \$1,284.60 Interest to Tax Sale Buyer: 327.57 PCLE: 326.50 Total Tax & Fees: <u>\$1,938.67</u>				Tax Sale Buyer: Mortmain LLC on July 20, 2011 <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; border: none;">Redemption Date: November 11, 2012</td> <td style="width: 33%; border: none;">Interest paid to Tax Sale Buyer: 327.57</td> <td style="width: 33%; border: none;">Assessed Value at Tax Sale: 179,540</td> </tr> </table>				Redemption Date: November 11, 2012	Interest paid to Tax Sale Buyer: 327.57	Assessed Value at Tax Sale: 179,540
Redemption Date: November 11, 2012	Interest paid to Tax Sale Buyer: 327.57	Assessed Value at Tax Sale: 179,540								
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on August 10, 2010. The property was sold at tax sale for 2010 and 2011 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2011 tax sale on November 11, 2012.										

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Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
					Homestead	Senior	Disability
2011	5293/0021	7	Alice White	Y	N	N	N
Delinquent Real Property Tax: \$1,087.22 Penalty and Interest: 698.96 External Agency Fee: <u>1,793.10</u> Total due at Tax Sale \$3,579.28 Interest to Tax Sale Buyer: 805.34 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$4,711.12</u>				Tax Sale Buyer: Capitol Tax Services LLC on July 20, 2011			
				Redemption Date: September 27, 2012	Interest paid to Tax Sale Buyer: 805.34	Assessed Value at Tax Sale: 225,380	
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on June 16, 1993. The property was sold at tax sale for delinquent 2010 and 2011 taxes. The property owner paid the amounts due to redeem the property from the 2011 tax sale on September 27, 2012.							
Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
2011	5369/N/2087	7	Clark Goldstein	Y	N	N	N
Delinquent Real Property Tax: \$788.93 Penalty and Interest: 397.23 External Agency Fee: <u>-0-</u> Total due at Tax Sale \$1,186.16 Interest to Tax Sale Buyer: 231.30 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$1,743.96</u>				Tax Sale Buyer: Aroque Tax Receivable LP on July 20, 2011			
				Redemption Date: July 12, 2012	Interest paid to Tax Sale Buyer: 231.30	Assessed Value at Tax Sale: 156,140	
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on December 27, 1989. The property was sold at tax sale once for delinquent 2010 taxes. The property owner paid the amounts due to redeem the property from the 2011 tax sale on July 12, 2012.							

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Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
					Homestead	Senior	Disability
2011	5672/2281	7	Douglas M. Norris/ Wilbur Crozier	Deceased/ N	N	N	N
Delinquent Real Property Tax: \$892.93 Penalty and Interest: 392.19 External Agency Fee: <u>-0-</u> Total due at Tax Sale: \$1,285.12 Interest to Tax Sale Buyer: 269.88 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$1,881.50</u>				Tax Sale Buyer: Munitrust Capital Fund II LLC on July 20, 2011 Redemption Date: August 31, 2012 Interest paid to Tax Sale Buyer: 269.88 Assessed Value at Tax Sale: 119,430			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on June 7, 1994. The property was sold at tax sale for 1996, 1997, 1998, 1999, 2000, 2005, 2006, and 2010 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2011 tax sale on August 31, 2012.							
Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
2012	2697/0810	4	Rushie Croxton	Deceased in 2010	Y	Y	N
Delinquent Real Property Tax: \$1,205.87 Penalty and Interest: 501.19 External Agency Fee: <u>-0-</u> Total due at Tax Sale: \$1,707.34 Interest to Tax Sale Buyer: 76.83 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$2,110.67</u>				Tax Sale Buyer: ELM Capital LLC on July 16, 2012 Redemption Date: September 7, 2012 Interest paid to Tax Sale Buyer: 76.83 Assessed Value at Tax Sale: 471,670			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on March 29, 2006. The property was sold at tax sale once for 2011 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2012 tax sale on September 7, 2012.							

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Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
					Homestead	Senior	Disability
2012	2787/0024	4	Gertrude Frazier	Y	Y	N	N
Delinquent Real Property Tax: \$1,188.87 Penalty and Interest: 549.95 External Agency Fee: -0- Total due at Tax Sale: \$1,738.52 Interest to Tax Sale Buyer: 78.23 PCLE: 326.50 Total Tax & Fees: <u>\$2,143.25</u>				Tax Sale Buyer: ELM Capital LLC on July 16, 2012 Redemption Date: September 17, 2012 Interest paid to Tax Sale Buyer: 78.23 Assessed Value at Tax Sale: 502,850			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on July 13, 1962. The property was sold at tax sale once for 2011 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2012 tax sale on September 17, 2012.							
Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
					Homestead	Senior	Disability
2012	3313/0077	4	Eugene Ralph Hughes/B Hughes	Y/Y	Y	Y	N
Delinquent Real Property Tax: \$1,302.49 Penalty and Interest: 654.18 External Agency Fee: -0- Total due at Tax Sale: \$1,956.67 Interest to Tax Sale Buyer: 88.05 PCLE: 326.50 Total Tax & Fees: <u>\$2,371.22</u>				Tax Sale Buyer: ELM Capital LLC on July 17, 2012 Redemption Date: September 28, 2012 Interest paid to Tax Sale Buyer: 88.05 Assessed Value at Tax Sale: 327,280			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on November 16, 1972. The property was sold at tax sale for 2002, 2003, 2004, and 2011 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2012 tax sale on September 28, 2012.							

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Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
					Homestead	Senior	Disability
2012	3912/0009	5	Louvinia B Oliver Richard Oliver Jr.	Deceased/ Deceased	N	N	N
Delinquent Real Property Tax: \$1,066.07 Penalty and Interest: 466.52 External Agency Fee: -0- Total due at Tax Sale: \$1,532.59 Interest to Tax Sale Buyer: 160.92 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$2,020.01</u>				Tax Sale Buyer: ELM Capital LLC on July 17, 2012 Redemption Date: January 10, 2013 Interest paid to Tax Sale Buyer: 160.92 Assessed Value at Tax Sale: 229,050			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on November 4, 1957. The property was sold at tax sale once for 2011 delinquent taxes. The property owner (representatives) paid the amounts due to redeem the property from the 2012 tax sale on January 10, 2013.							
2012	3916/0045	5	Jeannetta Keitt	Y	Y	Y	N
Delinquent Real Property Tax: \$1,163.28 Penalty and Interest: 792.24 External Agency Fee: -0- Total due at Tax Sale: \$1,955.52 Interest to Tax Sale Buyer: 205.33 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$2,487.55</u>				Tax Sale Buyer: Paradise Point LLC on July 17, 2012 Redemption Date: January 11, 2013 Interest paid to Tax Sale Buyer: 205.33 Assessed Value at Tax Sale: 267,340			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on February 28, 1958. The property was sold at tax sale once for 2011 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2012 tax sale on January 11, 2013.							

Review of Residential Real Property Tax Lien Sales-Part II: Redeemed Properties

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
					Homestead	Senior	Disability
2012	4110/0010	5	Waheedah Shakoor	Y	N	N	N
Delinquent Real Property Tax: \$1,175.04 Penalty and Interest: 493.76 External Agency Fee: <u>-0-</u> Total due at Tax Sale: \$1,668.80 Interest to Tax Sale Buyer: 250.32 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$2,245.62</u>				Tax Sale Buyer: ELM Capital LLC on July 17, 2012 Redemption Date: April 29, 2013 Interest paid to Tax Sale Buyer: 250.32 Assessed Value at Tax Sale: 251,150			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on June 11, 1986. The property was sold at tax sale once for 2011 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2012 tax sale on April 29, 2013.							
Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
2012	4226/0041	5	Frederick Gregg	Y	N	N	N
Delinquent Real Property Tax: \$897.43 Penalty and Interest: 606.36 External Agency Fee: <u>-0-</u> Total due at Tax Sale: \$1,503.79 Interest to Tax Sale Buyer: 225.57 PCLE: <u>326.50</u> Total Tax & Fees: <u>\$2,055.86</u>				Tax Sale Buyer: MAS Finance LLC on July 17, 2012 Redemption Date: April 24, 2013 Interest paid to Tax Sale Buyer: 225.57 Assessed Value at Tax Sale: 58,000			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on March 23, 1994. The property was sold at tax sale for the following years: 1996, 1997, 1999, 2000, 2003, 2005, 2006, 2010, and 2011. The property owner paid the amounts due to redeem the property from the 2012 tax sale on April 24, 2013.							

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Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
					Homestead	Senior	Disability
2012	4516/0003	7	Elmer Clay	Y	N	N	N
Delinquent Real Property Tax: \$1,030.07 Penalty and Interest: 457.52 External Agency Fee: -0- Total due at Tax Sale: \$1,487.59 Interest to Tax Sale Buyer: 245.45 PCLE: 326.50 Total Tax & Fees: <u>\$2,059.54</u>				Tax Sale Buyer: ELM Capital LLC on July 17, 2012 Redemption Date: May 16, 2013 Interest paid to Tax Sale Buyer: 245.45 Assessed Value at Tax Sale: 227,350			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on August 7, 1987. The property was sold at tax sale for once for 2011 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2012 tax sale on May 16, 2013.							
Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age ≥ 60	Exemptions		
					Homestead	Senior	Disability
2012	5498/0816	7	Sammie Morrison	Y	Y	N	N
Delinquent Real Property Tax: \$2,120.20 Penalty and Interest: 825.46 External Agency Fee: -0- Total due at Tax Sale: \$2,945.66 Interest to Tax Sale Buyer: 88.37 PCLE: 326.50 Total Tax & Fees: <u>\$3,360.53</u>				Tax Sale Buyer: Capital Bank NA FBO Munitrust Capital Fund II LLC on July 18, 2012 Redemption Date: August 30, 2012 Interest paid to Tax Sale Buyer: 88.37 Assessed Value at Tax Sale: 316,520			
Tax Sale History: Recorder of Deeds online records indicate the listed owner was deeded the property on February 28, 1985. The property was sold at tax sale for 1996, 1998, 2004, and 2011 delinquent taxes. The property owner paid the amounts due to redeem the property from the 2012 tax sale on August 30, 2012.							

Review of Residential Real Property Tax Lien Sales-Part II: Redeemed Properties

ENROLLED ORIGINAL

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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".

Sec. 2. Review of residential tax lien sales.

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;

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ENROLLED ORIGINAL

- including:
- (B) A summary of each case reviewed under paragraph (2) of this section.
- be granted relief:
- (i) A recommendation as to whether the former homeowner should
 - (ii) If relief is recommended, the equitable remedy that would
 - (iii) A plan for providing the recommended relief.
- provide substantial justice; and

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)).

Chairman
Council of the District of Columbia

Mayor
District of Columbia

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INDEX OF REDEMPTION RELATED NOTICES

NOTICE	PAGE	APPENDIX
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Certificate of Tax Sale	91	2-2

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[OTR LETTERHEAD]

Date

Name

Address

City State Zip

ATTENTION:**YOUR PROPERTY WAS SOLD AT TAX SALE**

Re: SSL: _____ Address: _____

Your above referenced real property was sold at the District of Columbia's Tax Sale, which ended on July 2013. Please follow the below instructions to redeem.

- You must pay all taxes owed as stated on the last real property tax bill to redeem. This bill will be mailed to you during the last week of August and is due on (DATE).
- Pay that real property tax bill due on September 28th in full, on time and as instructed.
- For a guide 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 "Tax Law and Guidance." If you do not have Internet access, please request a copy by visiting or writing to our Customer Service Customer Service Center located at 1101 4th Street, SW, Suite 270W, Washington, DC 20024.
- If you do not redeem the property now, the tax sale purchaser may file a lawsuit against you to obtain title to the property. Then you will be responsible for those reasonable legal expenses too when you ultimately pay the outstanding taxes.
- You may also owe business improvement (BID) taxes and vault rents which do not appear on the real property tax bill but are owed nonetheless. If your property is subject to such assessments, please get current due bills as follows:
 - (a) For BID taxes, visit <http://www.dcbidcouncil.org> to determine the BID in which your property is located and the BID's contact information;
 - (b) For vault rents, call OTR at (202) 442-6666; or
 - (c) Visit our Customer Service Customer Service Center located at 1101 4th Street, SW, Suite 270W, Washington, DC 20024.

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

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**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER - OFFICE OF TAX AND REVENUE
1101 4th Street, SW, Washington, DC 20024**

CERTIFICATE OF SALE

I, Vladimir Jadrijevic, acting under authority of the Chief Financial Officer (CFO) of the District of Columbia, certify that on July 20, 2011, the real property described as Square: _____, Section: _____, Lot: _____, and assessed to _____ was offered at public tax sale for the sum of One Thousand Sixty-Two Dollars and 43/100 for the periods and amounts of taxes and costs, to wit:

Taxes due for the tax year ended	September 30, 2010	492.60
Penalties, Interest and \$200.00 Tax Sale Fee		569.83
Water and Sewer		0.00
Public Space		0.00
Clean City Fee		0.00
Special Assessment		0.00
Mental Health		0.00
DCRA		0.00
New York Avenue		0.00
Vacant & Abandoned		0.00
Title Search Fee and Recording Fee		0.00
Amount for which sold, less surplus		1,062.43
Surplus		0.00
Total amount for which sold		1,062.43

I further certify that on July 20, 2011, with the amounts specified above totaling \$ 1,062.43 (including surplus), I sold to MOKTMAN, LLC, the said real property for the sum of One Thousand Sixty-Two Dollars and 43/100, plus surplus in the amount of Zero.

The real property described in this certificate is subject to redemption.

On redemption, the purchaser will be refunded the sums paid on account of the purchase price, together with interest thereon at the rate of 1 1/4% per month beginning on the first day of month following the date the real property was sold to the date when the taxes and accrued interest are otherwise paid, provided that the purchaser shall not receive interest on any surplus.

On redemption, the purchaser shall also receive expenses permitted by Chapter 13A of Title 47 of the D.C. Code, 2001 Ed., that may have been collected by the CFO. Before a deed can be delivered to the purchaser, all taxes owed (which must be paid to bring the real property current) with interest thereon, and including taxes with interest thereon for years for which the District or a third party purchased the real property at any tax sale and expenses reimbursable under Chapter 13A, shall be paid to the D.C. Treasurer except as provided in D.C. Code, 2001 Ed. § 47-1361(b).

After January 20, 2012, an action can be brought to foreclose the right of redemption in the real property.

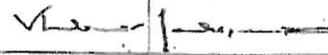
This certificate will be void unless such an action is brought and diligently pursued within one year from the date of this certificate.

If this certificate becomes void as provided in D.C. Code, 2001 Ed. § 47-1355, all monies paid for the real property will be forfeited to the District. An assignee of this certificate shall notify the CFO within 30 days of the assignment and provide to the CFO the assignee's name, address, and telephone number.

Given under my hand and official seal, this 3rd day of October, 2011.

After Recording, Return To:

(When submitting to the Recorder of Deeds, enter return address above.)



Vladimir Jadrijevic
Chief, Assessment Services Division
Real Property Tax Administration

10/03/2011

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**Real Property Tax Calendar
Correspondence with Owner/Taxpayer²⁸**

Approximate Date	Type of Correspondence
<i>Fiscal Year Prior to the Tax Sale</i>	
February	<u>Real Property Tax Bill:</u> Tax bill for 1 st half of the real property tax is sent to the owner/taxpayer. Any prior unresolved delinquencies are noted on the face of the bill.
August	<u>Real Property Tax Bill:</u> Tax bill for 2 nd half of the real property tax is sent to the owner/taxpayer. Any prior unresolved delinquencies are noted on the face of the bill.
<i>Fiscal Year of the Tax Sale</i>	
February	<u>Real Property Tax Bill:</u> Tax bill for 1 st half of the real property tax is sent to the owner/taxpayer. Any prior unresolved delinquencies are noted on the face of the bill.
February	<u>Proposed Real Property Assessment:</u> All owners/taxpayers receive a proposed assessment for the following tax year. Notice provides the current tax year assessment and the following year's proposed assessment. This notice includes any prior unresolved delinquencies are included in the notice.
April	<u>First Warning Letter:</u> All taxpayers with an outstanding delinquent balance for real property taxes, P&I, and other taxes of \$20.00 or more receive this letter stating that the property is eligible of inclusion in the tax sale and they have 30 days to resolve the delinquency. This notice must be provided at least 30 days before the property is advertised for tax sale. (D.C. Code § 47-1341(a)).
3 rd Week of June	<u>Public Notice:</u> RPTA prints an advertisement/notice, in two general circulation newspapers in D.C., of all the properties with outstanding delinquent real property taxes, P&I, and other taxes of \$200 or more. The advertisement/notice warns the owner/taxpayer that the property can be included in the tax sale unless the delinquency is resolved (D.C. Code 47-1342).
3 rd Week of June	<u>OTR Public Web page:</u> RPTA/TSU staff post the advertisement/notice to the web page for the public.
1 st Week of July	<u>Second Warning Letter:</u> All owners/taxpayers with an outstanding delinquent balance for real property taxes, P&I, and other taxes of \$200.00 or more receive this letter stating that the property is eligible for inclusion in the tax sale on a specific date. The letter informs the taxpayer how to pay their delinquent taxes. ²⁹

²⁸ All dates in this table are based on a tax sale date of the 3rd Monday in July.

²⁹ This letter was developed by RPTA/TSU and put into use during the 2010 tax sale. Prior to this the last notification the owner/taxpayer would receive is the advertisement/notice placed in the newspapers.

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**Real Property Tax Calendar
Correspondence with Owner/Taxpayer**

Approximate Date	Type of Correspondence
<i>3rd Tuesday of July – Tax Sale</i>	
July/August	<p><u>Notification of Sale:</u> Owner/Taxpayers are sent a letter by RPTA/TSU that the tax lien for the past fiscal year has been sold to an investor at the recent tax sale. This letter provides instructions on how the owner/taxpayer may redeem the property. The owner/taxpayer has six months from the date of the tax sale to redeem the property prior to the investor taking action to foreclose in the D.C. Superior Court (D.C. Code § 47-1370(a)) (see Appendix 2-1).</p> <p>The redemption process includes payment of all previous outstanding delinquent taxes sold to investors or bid back to the District, pre-complaint legal expenses of the investors, including title search (\$326.50) payment of any current taxes that are due and unpaid, fees for the tax sale charged by OTR (\$200.00) and interest on the delinquent real property taxes, P&I, and other taxes. The interest rate is set at an annual rate of 18 percent (D.C. Code § 47-1334 and 9 DCMR § 316).</p>
<i>Fiscal Year Following the Tax Sale</i>	
<i>Investor Filing a Complaint of Foreclosure on the Right of Redemption (Complaint)</i> ³⁰	
January or later	<p><u>Complaint of Foreclosure:</u> The investor is barred from filing a Complaint for the first six months following the tax sale. The complaint may be filed six months from the date of the sale. This date is included in the <i>Certificate for the Sale of Taxes (Certificate)</i> (see Appendix 2-2).</p> <p>The Complaint is filed in the D.C. Superior Court. This filing generally triggers a requirement that the Notice be published in a general circulation newspaper in D.C. (D.C. Code § 47-1375).</p>
Determined by D.C. Superior Court	<u>Summons:</u> The Court schedules a hearing on the Complaint and summons are issued to the owner/taxpayer and other defendants in this action (D.C. Code § 47-1372).
Determined by D.C. Superior Court	<u>Summons by Posting:</u> The Court's procedures appear to require that notice of the Complaint be physically posted on the property. This posting date is based on a Judge-Magistrate's determination.

³⁰ With the filing of the Complaint the communications process is governed by the Rules of the Court for Civil Actions. In some cases this may include the in-person service of summons to the owner/investor.

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

**Real Property Tax Calendar
Correspondence with Owner/Taxpayer**

Approximate Date	Type of Correspondence
Determined by the D.C. Superior Court	<p><u>Notice – Additional Hearings</u>: The number and dates of the hearings are dependent on the Judge-Magistrate and the Superior Court’s calendar. Each hearing is preceded by a Notice to the owner/taxpayer of the hearing of the hearing. These notices are sent first class mail to the owner/taxpayer and other defendants.</p> <p>For mail that is returned to the Plaintiff the reason for the return, as determined by the Plaintiff’s affidavit, is included in the summary of the case – see https://www.dccourts.gov/cco/maincase.jsf for access to Court Cases Online (D.C. Code § 47-1374(d)).</p>
Determined by the D.C. Superior Court	The final order on the Complaint cannot be issued by the Superior Court until, (1) <i>If actual service is made on the defendant, the failure to timely respond to the summons;</i> (2) <i>The actual time specified in the order of publication;</i> or (3) <i>Twenty-three days after the date of the mailing of the copy of the order of publication under subsection (c) of this section.</i> ³¹
Determined by the D.C. Superior Court	Final judgment issued on the Complaint is signed by the Judge-Magistrate and sent to the owner/taxpayer.
Determined by the date of the Final Order of Complaint	The defendant may request that the Court reopen the final order on the Complaint based on lack of jurisdiction, or fraud in the conduct of the action to foreclose within 90 days from the date of the final judgment (D.C. Code § 47-1379 (2)).

Source: OIO’s review of sections of Title 47 of D.C. Code, Title 9 of the DCMR, Court– Court Cases Online, and the Deed Files maintained by RPTA/TSU.

³¹ D.C. Code § 47-1374(e) (2103).