

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER



**Fitzroy Lee**  
Interim Chief Financial Officer

May 24, 2021

The Honorable Phil Mendelson  
Chairman  
Council of the District of Columbia  
1350 Pennsylvania Avenue, N.W.  
Suite 504  
Washington, DC 20004

Dear Chairman Mendelson:

This letter transmits my request for Council enactment of the proposed “Real Property Tax Sale COVID-19 Equitable Temporary Amendment Act of 2021” and the “Real Property Tax Sale COVID-19 Equitable Emergency Amendment Act of 2021”. The proposed legislation would cancel the tax sale in calendar year 2021 and require that notice of cancellation be mailed to affected property owners.

Copies of the proposed bills and the corresponding “Real Property Tax Sale COVID-19 Equitable Emergency Declaration Resolution of 2021,” are attached. The OCFO’s Office of the General Counsel has indicated in writing that this proposed bills and the emergency declaration are legally sufficient; a legal sufficiency certificate is attached. A fiscal impact statement for the proposed bills is also attached.

I request that the Council consider the attached bills and resolution at the next Legislative Meeting.

Sincerely,



Fitzroy Lee

Attachments

cc: Nyasha Smith  
Secretary to the Council of the District of Columbia



Chairman Mendelson at the request of the  
Interim Chief Financial Officer

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A BILL

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IN THE COUNCIL OF DISTRICT OF COLUMBIA

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To amend, on an emergency basis, section 47-1332 of the District of Columbia Official Code to cancel the tax sale in calendar year 2021, and to require that notice of the cancellation be mailed to affected property owners.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Real Property Tax Sale COVID-19 Equitable Emergency Amendment Act of 2021".

Sec. 2. Section 47-1332 of the District of Columbia Official Code is amended as follows:

(a) Subsection (a) is amended by striking the phrase "(c) and (d)" and inserting the phrase "(c), (d), and (d-1)" in its place.

(b) A new subsection (d-1) is added to read as follows:

"(d-1)(1) No tax sale shall be held during calendar year 2021.

"(2) The Chief Financial Officer shall mail notice of the cancellation to each person who was mailed a notice of tax delinquency pursuant to § 47-1341(a) to the same address to which the notice of tax delinquency was mailed.

Sec. 3. Fiscal impact statement.

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

39           Sec. 4. Effective date.

40           This act shall take effect following approval by the Mayor (or in the event of veto by the  
41 Mayor, action by the Council to override the veto), and shall remain in effect for no longer than  
42 90 days, as provided for emergency acts of the Council of the District of Columbia in section  
43 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;  
44 D.C. Official Code § 1-204.12(a)).

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GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER



The Office of the General Counsel

MEMORANDUM

**TO:** Dr. Fitzroy Lee  
Interim Chief Financial Officer

**THRU:** David Tseng  
General Counsel

**THRU:** Alan Levine *ACL*  
Associate General Counsel, Office of Tax and Revenue

**FROM:** Robert McKeon *RWM*  
Deputy Associate General Counsel, Office of Tax and Revenue

**DATE:** May 19, 2021

**SUBJECT: Certification of Legal Sufficiency  
Legislation:**  
Real Property Tax Sale COVID-19 Equitable Emergency Amendment Act of 2021  
Real Property Tax Sale COVID-19 Equitable Temporary Amendment Act of 2021  
Real Property Tax Sale COVID-19 Emergency Declaration Resolution of 2021  
**Purpose:** To cancel the tax sale during FY 2021.

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*This is to Certify that this Office has reviewed the above-referenced legislation and that we have found it to be legally sufficient. If you have any questions in this regard, please do not hesitate to contact me at 442-6510.*

*Alan C. Levine*

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Alan Levine


Government of the District of Columbia  
Office of the Chief Financial Officer



Fitzroy Lee  
Interim Chief Financial Officer

**MEMORANDUM**

**TO:** The Honorable Phil Mendelson  
Chairman, Council of the District of Columbia

**FROM:** Fitzroy Lee  
Interim Chief Financial Officer 

**DATE:** May 19, 2021

**SUBJECT:** Fiscal Impact Statement – Real Property Tax Sale COVID-19 Equitable  
Emergency Amendment Act of 2021 (and accompanying Temporary  
Act)

**REFERENCE:** Draft bill provided to the Office of Revenue Analysis on May 18, 2021

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**Conclusion**

Funds are sufficient in the fiscal year 2021 through fiscal year 2024 budget and financial plan to implement the bill.

**Background**

The Office of the Chief Financial Officer conducts an annual public tax sale<sup>1</sup> to sell real property in arrears on real property taxes. The bill cancels the annual tax sale for calendar year 2021 and requires notice of cancellation to be mailed to all affected property owners. The cancellation is necessary due to the limitations on mass gatherings during the COVID-19 public health emergency and in order to be consistent with federal moratoriums on evictions and foreclosures. The sale usually sees attendance of 50 to 200 people, and current requirements limit gatherings to ten or more people. Additionally, nearly three months is required to plan a tax sale in advance, and while requirements may soon change, there are still uncertainties that impede the setting of a date this year. The sale was also canceled in 2020 due to the public health emergency.<sup>2</sup>

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<sup>1</sup> D.C. Official Code § 47-1332.

<sup>2</sup> Real Property Tax Sale COVID-19 Equitable Emergency Amendment Act of 2020, effective from August 13, 2020 through November 10, 2020 (D.C. Act 23-383; 67 DCR 9868).

The Honorable Phil Mendelson

FIS: "Real Property Tax Sale COVID-19 Equitable Emergency Amendment Act of 2021," (and accompanying Temporary Act), Draft bill provided to the Office of Revenue Analysis on May 18, 2021.

### **Financial Plan Impact**

Funds are sufficient in the fiscal year 2021 through fiscal year 2024 budget and financial plan to implement the bill. The cancellation of the sale will shift \$12.5 million in real property tax revenue from fiscal year 2021 to fiscal year 2022, which is accounted for in the official revenue estimate issued on May 14, 2021.<sup>3</sup> The net change in revenue over the four year financial plan is zero.

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<sup>3</sup>[https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/May%202021%20Revised%20Revenue%20Estimates%20for%20FY%202022%20-%202025\\_0.pdf](https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/May%202021%20Revised%20Revenue%20Estimates%20for%20FY%202022%20-%202025_0.pdf)