

4312 “(5) Subject to the availability of funds, up to \$2.5 million annually pursuant to
4313 section 1045(d) of the Delinquent Debt Recovery Act of 2012, effective September 20, 2012
4314 (D.C. Law 19-168; D.C. Official Code § 1-350.04(d)).”.

4315 **SUBTITLE G. REAL PROPERTY TAX ABATEMENT REPORTING**

4316 Sec. 7081. Short title.

4317 This subtitle may be cited as the “Real Property Tax Abatement Reporting Clarification
4318 Congressional Review Emergency Amendment Act of 2018”.

4319 Sec. 7082. Section 47-1007(a) of the District of Columbia Official Code is amended by
4320 striking the last sentence.

4321 **SUBTITLE H. REAL PROPERTY TAX CLARIFICATION**

4322 Sec. 7091. Short title.

4323 This subtitle may be cited as the “Real Property Tax Clarification Congressional Review
4324 Emergency Amendment Act of 2018”.

4325 Sec. 7092. Title III of the District of Columbia Deed Recordation Tax Act, approved
4326 March 2, 1962 (76 Stat. 11; D.C. Official Code § 42-1101 *et seq*), is amended as follows:

4327 (a) Section 302 (D.C. Official Code § 42-1102) is amended as follows:

4328 (1) Paragraph (21) is amended by striking the phrase “§ 47-813(c-4)” both times it
4329 appears and inserting the phrase “§ 47-813” in its place.

4330 (2) Paragraph (32) is amended to read as follows:

4331 “(32) A deed of title or a security interest instrument as to which the Mayor has
4332 issued a valid certification of exemption pursuant to D.C. Official Code § 47-1005.02 as to both
4333 the property conveyed or encumbered and the grantee of the deed of title or the grantor of the

4334 security interest; provided, that, unless waived by regulation, to claim an exemption a copy of the
4335 certification of exemption shall accompany the deed of title or security interest instrument at the
4336 time it is submitted for recordation;”.

4337 (b) Section 303(a)(1)(B) (D.C. Official Code § 42-1103(a)(1)(B)), is amended by adding
4338 a new sub-subparagraph (iii) to read as follows:

4339 “(iii) If there is no consideration for a lease or ground rent or the
4340 consideration is nominal, the rate of tax shall be applied to the fair market value of the real
4341 property covered by the lease or ground rent, as determined by the Mayor.”.

4342 Sec. 7093. Title 47 of the District of Columbia Official Code is amended as follows:

4343 (a) Section 47-412.01 is amended by striking the phrase “Office of Tax and Revenue”
4344 and inserting the phrase “Chief Financial Officer” in its place.

4345 (b) Chapter 10 is amended as follows:

4346 (1) Section 47-1005.01 is amended as follows:

4347 (A) Subsection (f)(3) is amended by striking the phrase “this title.” and
4348 inserting the phrase “this title and subject to the statute of limitations of collections in Chapter 43
4349 of this title.” in its place.

4350 (B) New subsections (i) and (j) are added to read as follows:

4351 “(i) The estimated assessment roll, description of the real property to which the interest or
4352 use relates, mailing address of the person with the interest or use, property use information,
4353 valuation history, other information in the public record, and information (excluding a
4354 confidential lease) not made confidential as a valuation record as defined under § 47-821(d)(2)
4355 may be published by the Mayor by any form of electronic media, including the Internet.

4356 “(j) The provisions of § 47-811.02 shall apply to any payment of possessory interest
4357 tax.”.

4358 (2) Section 47-1005.02(a) is amended by adding a new paragraph (3) to read as
4359 follows:

4360 “(3) A security interest instrument, including a mortgage or deed of trust, securing
4361 debt incurred to acquire, develop, or redevelop property described in paragraph (1) of this
4362 subsection, or a refinancing or modification of a debt on such property, shall be exempt from the
4363 tax imposed by Chapter 11 of Title 42; provided, that a certification of exemption has been made
4364 pursuant to subsection (b)(1) of this section with respect to both the owner granting the security
4365 interest and the property encumbered by the security interest. Unless waived by regulation, to
4366 claim an exemption, a copy of the certification of exemption shall accompany the security
4367 interest instrument at the time it is submitted for recordation.”.

4368 (3) Section 47-1005(c) is amended by striking the phrase “by individuals for the
4369 purpose of producing food commodities, as defined in § 47-1806.14(f)” and inserting the phrase
4370 “as an urban farm as certified by the Department of General Services pursuant to § 47-868” in its
4371 place.

4372 (c) Chapter 13 is amended as follows:

4373 (1) Section 47-1345(b) is amended by striking the phrase “improvements only”
4374 and inserting the phrase “improvements only, for the remaining period as provided in the lease
4375 and subject to the other terms and conditions of the lease” in its place.

4376 (2) Section 47-1355(a)(3) is amended to read as follows:

4377 “(3) An action to foreclose the right of redemption is dismissed for lack of
4378 prosecution, or a pleading has not been filed by the plaintiff within the later of one year from the
4379 last hearing in the case or October 1, 2019.”.

4380 (3) Section 47-1361(b-1) is amended by striking the phrase “and sold as a lien at a
4381 tax sale” and inserting the phrase “and appears on a real property tax bill or notice that was
4382 mailed to the real property’s owner as indicated on the tax roll to the owner’s mailing address on
4383 the tax roll” in its place.

4384 (4) Section 47-1382(f) is amended to read as follows:

4385 “(f)(1) If the purchaser fails to pay to the Mayor the amount required under this section
4386 within 30 days of the final judgment, the final judgment may be vacated as void by the Superior
4387 Court on the motion of any party. If the purchaser fails to pay to the Mayor the amount required
4388 under this section within one year from the date of the final judgment or by October 1, 2019,
4389 whichever is later, the final judgment shall become vacated as void without need for a motion to
4390 the Superior Court.

4391 “(2) If the purchaser does not record the deed in the Recorder of Deeds within 30
4392 days of the execution of the deed, the final judgment may be vacated as void by the Superior
4393 Court on the motion of any party.

4394 “(3) If a final judgment is vacated as void as provided under this subsection, any
4395 deed and the certificate of sale are void and all money paid by the purchaser to the Mayor is
4396 forfeited, except as provided in § 47-1354(c).”.

4397 **SUBTITLE I. OCFO FINGERPRINTING AUTHORIZATION**

4398 Sec. 7101. Short title.