



Notice of Discount Sale of Tax Delinquent Real Properties

Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

Notice is hereby given that all real properties, which were bid back to the District of Columbia during the July 2023 Real Property Tax Sale and were not sold at a subsequent special deed sale and have not been redeemed, will be offered for sale by the Office of Tax and Revenue (“OTR”) to the highest bidder at public auction (“Discount Sale”). The Discount Sale will be conducted pursuant to DC Official Code § 47-1353(b), which permits OTR to sell a real property for less than the total amount of delinquent taxes.

The Discount Sale will begin on Tuesday, December 5, 2023, from 8:30 a.m. until 12:00 noon and from 1:00 p.m. until 4:30 p.m. and will continue every day thereafter (legal holidays excepted) at the stated times until all real properties are sold. The sale will occur at OTR located at 1101 4th Street, SW, Suites W244 and W250, Washington, DC 20024.

The Discount Sale list of tax delinquent real properties may be found on OTR’s website <https://otr.cfo.dc.gov> by clicking on “Real Property” and then “Real Property Tax Sale.” All real properties are listed in square, suffix, and lot, or parcel and lot, number order. The name of the owner of record of each real property is stated. The list also states condominium unit and parking space numbers, if available. Certain real properties on this list do not have street numbers or premise addresses; therefore, none can be provided. A real property without a street number is generally stated on the list as having a “0” as the street address number. The best description of a real property typically is its square, suffix and lot, or parcel and lot, numbers, viewed on a property map (e.g., DC Atlas Plus, found at <http://atlasplus.dcgis.dc.gov>). Real properties may be removed from this list at the discretion of OTR.

At the Discount Sale, the opening bid for each real property will be \$300, regardless of the amount of total delinquent taxes owing by the real property. Each real property will be sold to the highest bidder. After successfully foreclosing the right of redemption in the Superior Court, and after having paid all taxes and liabilities becoming liens after December 5, 2023, the successful purchaser will be awarded a tax deed to the respective real property. The real property will be free and clear of all prior taxes owing by the real property to a District taxing agency. The purchaser shall monitor their portfolio for the status of tax payments being made by accessing the purchaser’s log-in view on OTR’s website at www.mytax.dc.gov. A purchaser at the Discount Sale acts at his or her own risk and must exercise due diligence

in selecting real properties upon which to bid in good faith.

After the Discount Sale, a listing of successful purchasers, the corresponding real property descriptions, the total amounts of taxes owing for which the real properties were sold, and the purchase amounts shall be published on OTR’s website. The purchaser shall monitor tax payment schedules provided by OTR on its website and shall surrender the certificate of sale to receive a refund if the real property taxes, vault rents, BID taxes, liens certified pursuant to D.C. Code § 47-1340, and fees and charges payable to OTR on account of the real property are paid.

A certificate of sale shall be canceled if, inter alia, it is later determined that the delinquent taxes, including accrued interest and penalties, were satisfied before the end of the last day of the Sale. The date of sale of any real property shall be deemed to be the last day of the Sale, regardless of the actual day of the Sale during which the real property was offered and sold. The certificates of sale shall indicate the date of sale as being the last day of the Sale.

Purchasers shall have filed Form FR-500, Combined Business Tax Registration Application, prior to registering. This form should be filed online by visiting OTR’s website, www.mytax.dc.gov. A potential purchaser, including a natural person or business entity, who is delinquent in payment of *in rem* taxes to the District or who has been convicted of a felony involving fraud, deceit, moral turpitude, or anticompetitive behavior, may not bid on real property offered at a sale or otherwise acquire an interest in real property sold. Also, bidders cannot be related to business organizations that are delinquent in the payment of *in rem* taxes. If it is determined that a bidder is delinquent in *in rem* taxes after the purchase of a property, the sale may be voided, and monies paid will be forfeited.

Registration for the Sale is mandatory and begins Friday, November 17, 2023, online via www.mytax.dc.gov. Registration continues until the final day of the Sale. Prior to bidding at the Sale, a lien purchaser of real property must have made a deposit of at least 20% of the total purchase price. ALL PAYMENTS MUST BE MADE TO THE D.C. TREASURER BY CASH, CERTIFIED CHECK, CASHIER’S CHECK, POSTAL MONEY ORDER, OR BANK WIRE.

Payment of the entire bid amount is due by DECEMBER 12, 2023 (date of conclusion of the sale). If final payment is not timely received, the sale of the

real property will be voided. ALL PAYMENTS MUST BE MADE TO THE D.C. TREASURER BY CASH, CERTIFIED CHECK, CASHIER’S CHECK, POSTAL MONEY ORDER, OR BANK WIRE. The Cashier’s Office of the D.C. Treasurer is located at: 1101 4th Street, SW, 1st Floor, Washington, DC 20024. The Cashier’s Office is open Monday through Friday, 8:15 a.m. to 4:30 p.m.

The Discount Sale procedures are explained in the District of Columbia 2023 Discount Tax Sale Information Guide (FAQ) located at OTR’s website <https://otr.cfo.dc.gov> under “Real Property” and by clicking on “Real Property Tax Sale.”

OTR will conduct two public seminars to explain the tax sale procedures. Potential purchasers are highly encouraged to attend a seminar and review the District of Columbia 2023 Discount Tax Sale Informational Guide (FAQ) available at <https://otr.cfo.dc.gov/page/real-property-tax-sale>. To enroll in a seminar, please register online via www.mytax.dc.gov. The seminars will be held online via Webex platform, on Wednesday, November 15, 2023. The Webex invitation link will be sent to the email you have provided at the time of registration. The first seminar will take place from 9:30 a.m. until 12:00 p.m., and the second from 1:30 p.m. until 4:00 p.m. During each of the two seminars, OTR will generally explain the tax sale process and follow up with a question-and-answer period. The seminars are free, and all are welcome. Enrollment is mandatory for anyone planning to attend one of the seminars. Enrollment will be granted on a first-come/first-served basis and will continue until all available slots are taken.

A person with a communication impairment requiring an interpreter for the Discount Sale shall notify OTR of the need for an interpreter no later than November 28, 2023. If an interpreter is required for the public seminars, OTR shall be notified no later than November 8, 2023. For additional Discount Sale related information please visit <https://otr.cfo.dc.gov/page/real-property-tax-sale>. You are also welcome to contact OTR at (202) 727-4TAX (4829), via email at Patricia.Watson@dc.gov, or visit its Customer Service Center at 1101 4th Street, SW, Suite W270, Washington, DC 20024.

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Office of Tax and Revenue