July 20, 2020

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 the Council to approve, on an emergency basis, the “Real Property Tax Sale COVID-19 Equitable Emergency Amendment Act of 2020” (Tax Sale Bill) and the “Real Property Tax Sale COVID-19 Emergency Declaration Resolution of 2020”.

For taxpayers, both individuals and businesses, that have been financially adversely affected by the COVID-19 pandemic, the Tax Sale Bill will allow them until next year to become compliant, providing additional time to rebound from the current economic conditions. In addition, given the current restriction on large meetings, it is not feasible to hold a public tax sale during this fiscal year.

The Tax Sale Bill grants the Chief Financial Officer the authority to cancel the sale of delinquent tax year 2019 real property tax debt. I request that the Council consider this legislation at its Legislative Meeting scheduled for July 28, 2020.

If you have any questions, I am available at (202) 727-2476.

Sincerely,

Jeffrey S. DeWitt

Enclosures

cc: Nyasha Smith
Secretary to the Council of the District of Columbia
A PROPOSED RESOLUTION

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To declare the existence of an emergency to cancel the tax sale during 2020 due to the inability to hold a public auction during Phase 2 of the District’s reopening during the COVID-19 pandemic.

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That

this resolution may be cited as the “Real Property Tax Sale COVID-19 Emergency Declaration Resolution of 2020”.

Sec. 2. (a) On March 11, 2020, the Mayor of the District of Columbia issued Mayor’s Orders 2020-045 and 2020-046, declaring a public emergency and a public health emergency in the District due to the imminent threat to the health, safety, and welfare of District residents posed by the spread of COVID-19. That public emergency was extended until October 9, 2020.

(b) On June 19, 2020, the Mayor issued Mayor’s Order 2020-075, declaring that the District had entered “Phase 2” of District’s Reopening. Mayor’s Order 2020-075 will remain in effect for the duration of the public health emergency or until repealed, modified, or superseded.

(c) Mass gatherings that bring together fifty (50) or more persons at the same time in a single room or other single confined enclosed space are prohibited during Phase 2. The Phase 2 restrictions remain in place.
(d) The real property tax sale ("tax sale") is by statute a public auction conducted by the Office of Tax and Revenue, and it has consistently been attended by more than 50 people and can approximate 200 people in attendance.

(e) The tax sale requires nearly 3 months to plan in advance, and thus the current restrictions on mass gatherings and uncertainty of future conditions impede the ability to set a tax sale date.

(f) In order to remain in compliance with Mayor's Order 2020-075 and for the safety and health of District residents due to the COVID-19 public health emergency, the tax sale shall be cancelled.

Sec. 3. The Council of the District of Columbia determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that the Real Property Tax Sale COVID-19 Equitable Emergency Amendment Act of 2020 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.