

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

**Review of Residential Real Property Tax Lien Sales
September 1, 2003 to September 1, 2013**

OFFICE OF INTEGRITY AND OVERSIGHT



GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer



Office of Integrity and Oversight

January 31, 2014

The Honorable Phil Mendelson, Chairman, District of Columbia Council
John A. Wilson Building, Suite 504
1350 Pennsylvania Avenue, NW
Washington, DC 20004

This report transmits the results of the Office of Integrity and Oversight's Review of Residential Real Property Tax Lien Sales required by the *Tax Lien Compensation and Relief Reporting Act of 2013 (Act)*. The *Act* mandated that the Office of Integrity and Oversight (OIO) conduct a broad review of all residential real property tax liens sold between September 1, 2003 and September 1, 2013; and also perform a detailed review of the properties that were foreclosed upon with outstanding delinquent real property taxes of less than \$2,500.

This report is Part One of the *Act*'s requirements, and it focuses primarily on the foreclosed properties. We have provided the data required by the *Act*, when it was available, and detailed analyses of the foreclosed properties, identified by assessment records as dwellings.

Should you have any questions on this report or our work, please direct them to me at 202-442-6433. Your staff may direct their questions to Tisha N. Edwards, Senior Audit Manager, at 202-442-6446.

Respectfully,

Mohamad K. Yusuff, CPA
Interim Executive Director

cc: The Honorable Vincent C. Gray, Mayor, District of Columbia
The Honorable Members of the District of Columbia Council
Jeffrey S. DeWitt, Chief Financial Officer, Government of the District of Columbia
Angell Jacobs, Deputy CFO and Chief of Staff, Office of the Chief Financial Officer
Stephen M. Cordi, Deputy Chief Financial Officer, Office of Tax and Revenue
David Tseng, General Counsel, Office of the Chief Financial Officer
Kathy Crader, Chief Risk Officer, Office of the Chief Financial Officer

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Results in Brief

During September 2013 to December 2013, the Washington Post published a series of investigative reports discussing the tax sale process of the city's Office of Tax and Revenue (OTR) and the impact of the city's tax sales process on District residents who lost their properties.¹ Shortly thereafter, the District of Columbia City Council passed the *Tax Lien Compensation and Relief Reporting Emergency Act of 2013 (Act)*.²

The *Act* mandated the Office of Integrity and Oversight (OIO), an audit entity in the Office of the Chief Financial Officer (OCFO), conduct a broad review of the tax sales,³ conducted between September 1, 2003 and September 1, 2013, and of the residential property tax liens which had outstanding delinquent real property taxes of less than \$2,500, at the time of the tax sale. This report specifically addresses residential real properties, which were foreclosed by D.C. Superior Court (Court) ruling and corroborated by examination of tax deeds filed at the Recorder of Deeds (ROD). A second report, to be prepared later, will address "Redemptions", those properties where the owner/taxpayer redeemed the property from the tax sale investors prior to the foreclosure.

OIO's review and analysis identified that 9,395 residential properties (Class 1) with a delinquent real property tax balance of less than \$2,500 were included in the tax sales during the period September 1, 2003 through September 1, 2013. From this population, OIO determined that the Court foreclosed 126 properties over the review period, of which 52 properties were considered other residential properties. Of those 126 foreclosures, OIO found that in ten instances, the Court subsequently vacated the foreclosure orders; in three instances the owner/taxpayer (defendant) and the investor (plaintiff) reached a settlement; and two cases were reopened by the Court and decisions on each were pending.

OIO's analysis showed that the Office of Tax and Revenue (OTR) classified the properties included in tax sale into four categories: Foreclosed, Redeemed, Cancelled and In Progress as presented in Table 1 below. This Table provides the status of the properties as of November 30, 2013.

¹ Found at <http://www.washingtonpost.com/newssearch/search.html?st=cenzi&submit=Submit+Query> (Last reviewed January 8, 2014)

² D.C. Law 20-0054

³ The terms that are underlined when first used in this report are defined in the Glossary (Appendix 5 - page 155)

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Table 1
Residential Properties with Tax Liens of Less Than \$2,500
Included in Tax Sales from September 1, 2003 through September 30, 2012

Tax Sale Year ^a	Foreclosed	Redeemed	Cancelled ^b	In Progress ^c	Total Properties
2003	20	1,022	171	74	1,287
2004	14	895	143	54	1,106
2005	25	1,035	108	124	1,292
2006	11	513	356	140	1,020
2007	33	919	158	168	1,278
2008	7	406	197	65	675
2009	8	329	27	96	460
2010	4	460	102	80	646
2011	4	645	195	200	1,044
2012	-0-	323	52	212	587
Total	126	6,547	1,509	1,213	9,395
Percentage	1	70	16	13	100

Source: OIO analysis of tax sale data from the D.C. Ledger, Integrated Tax System (ITS), and the Buyer's Books

Notes: ^a The District's CFO directed the cancellation of the 2013 Tax Sale at the request of the Mayor: See OCFO, OTR, Testimony of Stephen M. Cordi, DCFO/OTR, *Public Hearing on Bill 20-23 Residential Real Property Equity and Transparency Act of 2013, Bill 20-318 Senior Citizen Real Property Relief Act of 2013, and Bill 20-476 District Real Property Tax Sale of 2013*; October 17, 2013; page 6; found at: <http://cfo.dc.gov/release/public-hearing-bill-20-23-residential-real-property-equity-and-transparency-act-2013-bill-20> (last reviewed January 9, 2014)

^b See Table 6 for additional detail on the reasons for the cancellations

^c In progress is not a formal term used by OTR for pending foreclosures, however, OIO used for reporting purposes to identify sales that did not meet the other criteria.

OIO's analysis of the data on the foreclosed properties found that not all properties classified as Class 1 residential were dwellings.⁴ Of the 126 foreclosures, 52 were not considered to be dwellings. Table 2 provides summaries of the foreclosures that were dwellings and other residential properties.

⁴ As the result of legislative changes and in order to more precisely define certain property types, changes have been instituted in the "computer assisted mass appraisal" (CAMA) database, and subsequently in ITS. Some of the properties listed would be impacted by these changes, e.g., vacant lots.

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Table 2
Foreclosures by Property Use Codes
Properties listed as Dwellings and Other Residential Properties

Property Use Code ^a	Units Foreclosed
<i>Residential Properties</i>	
Residential – Flats – Less than 5	3
Residential – Apartment – Walk-up	1
Residential – Condo – Horizontal	5
Residential – Condo – Vertical	2
Residential – Condo – Conversions Less Than	4
Residential – Cooperative – Horizontal	1
Residential – Detached – Single Family	14
Residential – Multifamily – Misc.	1
Residential – Row – Single Family	25
Residential – Semi-Detached – Single Family	17
Residential – Single Family (NC)	1
<i>Total Foreclosed Properties – Dwellings</i>	74
<i>Other Residential Properties</i>	
Residential – Condo – Garage	12
Residential – Garage	5
<u>Vacant – False – Abutting</u> ^b	4
<u>Vacant – True</u>	6
<u>Vacant – Zoning Limits</u>	25
<i>Total Foreclosed Properties with Other Residential Uses</i>	52
<i>Total Foreclosed Properties</i>	126

Source: OIO analysis of tax sale data from the D.C. Ledger and ITS

Note: ^a Property Use Code at the time of the Tax Sale – the property’s use may have subsequently changed.

^b These properties have a building on two lots, however, only the value of the land is assessed on the Vacant- False – Abutting property the value of the building is included on the other lot.

The *Act* in addition to identifying the foreclosed properties directed OIO to determine whether the owner/taxpayer: (i) was greater than 60 years old at the time of the tax sale;⁵ (ii) was disabled; or (iii) was a veteran. Further, the *Act* directed that OIO determine the amount of attorney’s fees included in the foreclosure process. In conducting this review, OIO auditors had to search no-cost public databases, the District’s Integrated Tax System (ITS), and the District’s Electronic Data Warehouse (EDW) to collect additional requested data. OIO was unable to obtain all data requirements due to the absence of a unique owner identifier, e.g., taxpayer identification number (TIN), that would allow links among the District’s disparate databases. We were not able to obtain the attorney’s fees from the public databases that we reviewed.⁶ We

⁵ This was later amended to age 65 or greater by Councilmember Cheh.

⁶ Councilmember Cheh was told of the absence of attorney’s fees in the public databases that OIO accessed.

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described the processes used to obtain and analyze the data required by the *Act*, and the data limitations, in the Scope and Methodology section.

Scope and Methodology

The *Act* requires that OIO conduct a review of the sales of residential tax liens between the period September 1, 2003 through September 1, 2013. Specifically, this report (i) addresses the *Act*'s requirement for a broad review of the process used by OTR to sell residential tax liens during the 2003 – 2012 period;⁷ and (ii) provides a detailed review of the properties that were foreclosed upon, as a result of the sale of the tax liens.

To develop the broad overview of the tax lien process, OIO:

- obtained and reviewed applicable laws and regulations related to the District's tax sales;
- interviewed responsible officials from the OTR, Real Property Tax Administration (RPTA), RPTA's Tax Sale Unit (TSU), and the Office of OTR's General Counsel;
- Met with the Chief Information Officer's Tax Systems Group (TSG)⁸ regarding the availability of the tax sale data within ITS and the protocols for the extraction of the data for analysis;
- obtained and reviewed prior audit reports issued on the tax sale process and related functions issued by the OIO; and
- visited the Court to observe the court proceedings regarding the foreclosure process.

To obtain the universe of residential tax sale liens included during the September 1, 2003 to September 1, 2013 period, OIO:

- met with RPTA officials regarding the availability of "Buyers' Books" and data from the D.C. Ledger in an electronic format;
- requested that RPTA and TSG merge the available relevant data from the D.C. Ledger and ITS to provide data files of all tax lien sales for the review period;

⁷ The District's CFO directed the cancellation of the 2013 Tax Sale at the request of the Mayor. See OCFO, OTR, Testimony of Stephen M. Cordi, DCFO/OTR, *Public Hearing on Bill 20-23 Residential Real Property Equity and Transparency Act of 2013, Bill 20-318 Senior Citizen Real Property Relief Act of 2013, and Bill 20-476 District Real Property Tax Sale of 2013*; October 17, 2013; page 6; found at: <http://cfo.dc.gov/release/public-hearing-bill-20-23-residential-real-property-equity-and-transparency-act-2013-bill-20> (last reviewed January 9, 2014)

⁸ The Tax Systems Group is part of the OCFO's Office of the Chief Information Officer's organization. They provide the support necessary to maintain and operate the various tax applications and databases employed by OTR and other OCFO organizations.

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- analyzed the data to determine the agreement with the “Buyers’ Book data and verify the reliability of the data provided for analyses; and
- extracted the data from the merged D.C. Ledger and ITS data files that met the requirements of the *Act*: (i) properties coded as residential within ITS; (ii) owner/taxpayer and investor’s names for each property in question; (iii) actual real property taxes, less than \$2,500.00; (iv) data regarding exemptions⁹ received by the homeowner; and (v) the current status of the real property.

To provide data on the current status of the tax liens sold during the review period, OIO:

- analyzed and sorted the data for each tax sale year, classified into broad categories: foreclosures, cancellations, redemptions, and in progress; and
- verified the status for each property by reviewing the real property tax data in ITS for the current status.

The D.C. Council requested that OIO provide a summary narrative¹⁰ of each residential dwelling listed as a foreclosed property in this report. Those individual summaries are provided starting on page 42 of this report.

During our analyses, OIO identified that, although the right of redemption had been foreclosed, in some instances, the owner/taxpayer filed motions with the Court to vacate the judgment granting the property to the investor. Cases were heard and in those instances, the owner/taxpayers may have the property returned to them. We also found that settlement agreements could be reached between the owner/taxpayer and the investor to provide consideration for the property.

In order to compile the data required by the *Act* OIO manually searched both internal and publicly available databases. We used data available from ITS and the District’s EDW. It should be noted that publicly available databases were restricted to sites that provided the information at no cost. These sites, including switchboard.com, spokeo.com, and peoplesmart.com, were used to obtain data on individual owner/taxpayers. Further, we searched the Court’s court cases online system (found at <https://www.dccourts.gov/cco/maincase.jsf>) to review the process for each of the foreclosures and obtain additional data. We reviewed the ROD online land records to obtain the date of ownership for the owner/taxpayer. We also reviewed data from the owner/taxpayer income tax return files within ITS to determine the owner/taxpayer’s potential age and to obtain tax notice information.

⁹ Homestead Deduction reduces the assessed value of the property by specified amount and the tax is based on the reduced amount. During the period of this review the homestead exemption increased from \$67,500.00 to 69,100. The senior citizen and the disabled citizen exemptions reduce the amount of tax due to District by 50 percent from the qualifying homeowner. It is possible for an individual to have both the Homestead Deduction and a Senior Citizen or Disabled Citizen Exemption concurrently.

¹⁰ The OGC and OIO met with Councilmember Cheh and staff on December 19, 2013, where OIO was requested to prepare a summary narrative for each foreclosed residential dwelling.

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Due to the time constraints imposed by the *Act*, OIO limited its inquiries and interviews to responsible staff within the OTR, RPTA, and the TSU. We did not inquire of or interview impacted owners/taxpayers, tax sale investors, or other individuals impacted by the tax sale. Our data verification was limited to sources within the OCFO.

During this review, we encountered several limitations that could impact the completeness of the data used in this report. For example, the individual listed as the owner/taxpayer may not have appeared on the publicly available websites that we reviewed or in the District's EDW. Further, we may not have been able to establish a definitive link between the owner/taxpayer and the individual listed on the internet sources.

The *Act* did not require that OIO perform a review or audit in accordance with generally accepted government auditing standards. The procedures and steps that are described herein do not constitute a review or audit in accordance with generally accepted government auditing standards. Therefore, we do not express an opinion on the data included in this report. Had OIO conducted a review or audit in accordance with generally accepted government auditing standards, other matters may have come to our attention that we would have reported to you.

Background – Tax Sale Process

OTR is responsible for the collection of all tax revenues for the District, including delinquent real property taxes. The collection process for these taxes includes a public auction of the delinquent liens to investors. Chapter 13A of Title 47 of the D.C. Code contains the laws that directly impact the tax sale process. The tax sale regulations are generally included in the Title 9, Chapter 9-3, of the DCMR.

The tax sale provides the District with two benefits. First, it provides for the payment of delinquent real property taxes, P&I, and other taxes, earlier than may otherwise have been possible. The second benefit is the tax sale encourages the District's real property owners to comply with legal requirements of timely payment of real property taxes.

Title 47 section 1332(a) of the District of Columbia Official Code (D.C. Code § 47-1332(a) (2013)) states, in part: "*The Mayor shall sell all real property on which the tax is in arrears unless otherwise specified by law.*" The District's tax sale process is complex and is a creature of both laws and regulations that impact the Office of the Chief Financial Officer (OCFO), the owner/taxpayer, and the investor. The balance of this section of the report will frequently refer to the laws and regulations, and will contain specific citations as footnotes. In OIO's opinion, these references and citations are necessary to fully understand the tax sale process and provide additional context.

This section is a high level summation of the tax sale process; as such, we have not tried to include all possible contingencies and sections of the D.C. Code and the District of Columbia Municipal Regulations (DCMR) that impact the tax sale process. OIO's description of the tax sale process is based on the current operating practices of OTR's Real Property Tax

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Administration (RPTA) and the RPTA's Tax Sale Unit (TSU). Where appropriate, we have discussed past practices of the tax sale process existing during such time period.

OTR treats each year's real property tax sale as a separate accounting event, and the year-to-year delinquent accounts are generally not combined for the purposes of the tax sale. This results in a condition where multiple investors may have claims to the same property for different tax years. The only way for an investor to ensure that the property does not appear in a subsequent year tax sale is for the investor to pay the taxes that are delinquent for the subsequent year; otherwise, the property may be included in the next year's tax sale, if the taxes are not paid, until the final order of foreclosure is approved by the Court.

When an investor acquires the rights to the property through the purchase of the tax lien in order for them to acquire the property, they must reimburse any previous and subsequent investors for the amounts paid for the real property taxes, penalties and interest (P&I), delinquent business improvement district (BID) taxes and vault rent levies from other D.C. taxing authorities¹¹, as well as any legal expenses such subsequent investors incurred in pursuing the acquisition of the property. These additional liabilities substantially increase the investor's costs for the property. Few investors are able to acquire a property for only the bid amount offered at the tax sale, plus the associated legal costs.

The operation and administration of the tax sale is the responsibility of the RPTA/TSU. The TSU, as of January 2013, has eight authorized positions. The TSU is responsible for the tax sale process from the initial notification of the tax delinquency to the issuance of the final deed, in which the owner/taxpayer relinquishes the property to the investor.

During our interviews with responsible officials from OTR and RPTA/TSU, they informed us that a number of taxpayers have contacted the OTR Taxpayer Service Center or the TSU requesting a payment plan to allow them to pay off their delinquent real property taxes, without going through the tax sale process. OTR, without legislative authorization, cannot establish payment plans or other methods to allow the taxpayer to pay off outstanding real property taxes. These officials also stated that they have suggested that the taxpayers contact their Councilmembers to suggest that legislation be passed to provide such accommodation.

The current laws allow the owner/taxpayers to redeem their property up to the point when the Court judge signs the final Order of Foreclosure. D.C. Code § 47-1360 states: "*Unless otherwise provided in this chapter, an owner or other person who has an interest in the real property sold by the Mayor may redeem the real property at any time until the foreclosure of the right of redemption is final.*" (emphasis added).

¹¹ For the purposes of this audit, OIO will refer to the delinquent levies from other D.C. external agencies as other taxes.

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*Tax Sale Preparation*¹²

During the month of February each year, the RPTA/TSU issues formal requests to the other D.C. taxing agencies¹³ to provide a certified listing of all properties by Square – Suffix – Lot (SSL) with delinquent levies and charges that are eligible for inclusion in the tax sale of the property.¹⁴ The listing must be provided to RPTA/TSU within 30 days of the request. If any amount on the listing is not certified, it cannot be included as delinquent accounts and subject to the tax sale.¹⁵ The RPTA/TSU adds these delinquent charges to the owner/taxpayer's real property tax account in ITS. When these amounts are added to ITS for inclusion in the tax sale, these taxing agencies' delinquent charges take on the character of real property taxes and are treated in a similar manner.¹⁶

After updating and verifying the accuracy of these delinquent amounts entered in ITS, the RPTA/TSU requests that TSG generate, from the ITS database, a Notice of Delinquency (NOD) for all SSLs with delinquent balances greater than \$20.00 (see Appendix 3-4). The date of this system-generated notice is included in the ITS Notices section of the database for each affected real property tax account. This NOD is required by D.C. Code § 47-1341(a). The NOD advises the taxpayer that they have 30 days from the date of the NOD to pay the delinquent real property taxes, P&I, and other taxes, or “... *the Mayor will proceed to sell the above property.*” Additionally, the NOD states: “*You must act now to avoid additional costs and significant expenses, including reasonable attorney fees.*” (A later section entitled, “*Correspondence with the Owners/Taxpayers*” will provide a more complete description of the notices sent to the owner/taxpayer with delinquent property taxes.)

In addition, OIO noted that outside of the owner/taxpayer making the necessary payments for tax delinquencies, the D.C. Code § 47-1365 permits other individuals to pay the delinquent taxes, P&I, other taxes and for the owner/taxpayer to receive credit for such payment.

The individual or business entity making such payment shall receive credit for the payment against the rents that they may owe the owner/taxpayer, except when:

- *The payor is bound by either operation of law or contract to pay the taxes;*
- *The real property is the subject to receivership proceedings; or*
- *The Mayor has taken possession of the property in accordance with D.C. Code § 47-1363.*

During this preparation period, the Deputy Chief Financial Officer, Office of Tax and Revenue (DCFO/OTR), determines the amount of delinquent real property taxes that is to be used as a

¹² The dates and timeframes in this section are based on RPTA/TSU conducting the tax sale starting on the third Tuesday of July (D.C. Code § 47-1301(b)(3) (2013)).

¹³ The taxing agencies include the D.C. Water and Sewer Authority (D.C. Water) the Department of Consumer and Regulatory Affairs (DCRA) and the individual business improvement districts (BIDs).

¹⁴ Each of the taxing authorities has individual policies, procedures, and practices for determining when a charge, fee or fine becomes delinquent and subject to inclusion in the tax sale. We did not inquire of the taxing agencies about their policies and procedures due to lack of authority, outside the scope of review, and severe time constraints.

¹⁵ An exception is made for a taxing agency filing a lien against the property within the 30 day certification period. RPTA/TSU may add those amounts to the delinquent amounts subject to the tax sale.

¹⁶ D.C. Code § 47-1331(a) (2013)

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floor for including individual properties in the tax sale. This amount is published in the D.C. Register for public comment. This process was established in 2009. In 2008, the threshold was set by the DCFO/OTR as an administrative policy. At the close of the regulatory comment period, the comments received are reviewed and the threshold amount is adjusted based on such feedback. The threshold amount is published in 9 DCMR § 317. Properties with delinquent taxes below the threshold are not included in the tax sale. Tables 3 and 4 below provide the threshold amounts for the tax sales, for each year covered in this ten-year review including a comparison of the number of residential properties with delinquent taxes of less than \$2,500.00, included in the tax sale before and after the threshold implementation.

Table 3
Tax Sale Threshold Amounts 2003 through 2013

Tax Sale ^a	Delinquent Amount – Improved Properties	Delinquent Amount – Unimproved Properties
2003	Threshold not established by DCFO/OTR	Threshold not established by DCFO/OTR
2004		
2005		
2006		
2007		
2008	\$1,000.00	Threshold not established by DCFO/OTR
2009	1,200.00	
2010	800.00	
2011	500.00	
2012	1,000.00	
2013 ^a	1,000.00	\$200.00

Source: For 2008: OCFO, OTR, Testimony of Stephen M. Cordi, DCFO/OTR, *Public Hearing on Bill 20-23 Residential Real Property Equity and Transparency Act of 2013, Bill 20-318 Senior Citizen Real Property Relief Act of 2013, and Bill 20-476 District Real Property Tax Sale of 2013*; October 17, 2013; page 3; found at: <http://cfo.dc.gov/release/public-hearing-bill-20-23-residential-real-property-equity-and-transparency-act-2013-bill-20> (last reviewed January 9, 2014)

Note: Threshold amounts for tax sales in 2009 – 2013 included in 9 DCMR § 317
^a 2013 tax sale was cancelled at the request of the Mayor see OCFO, OTR, Testimony of Stephen M. Cordi, DCFO/OTR, *Public Hearing on Bill 20-23 Residential Real Property Equity and Transparency Act of 2013, Bill 20-318 Senior Citizen Real Property Relief Act of 2013, and Bill 20-476 District Real Property Tax Sale of 2013*; October 17, 2013; page 6; found at: <http://cfo.dc.gov/release/public-hearing-bill-20-23-residential-real-property-equity-and-transparency-act-2013-bill-20> (last reviewed January 9, 2014)

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Table 4
Impact of Threshold on the Number of Tax Sale Properties
Tax Sale Years 2003 to 2013

Tax Sale Year	Established Threshold	Residential Properties Included in the Tax Sale
2003	Threshold Amount Not Established by the DCFO/OTR	1,287
2004		1,106
2005		1,292
2006		1,020
2007		1,278
<i>Properties Included in the Tax Sale Prior to Threshold Implementation</i>		5,983
2008	\$1,000.00	675
2009	1,200.00	460
2010	800.00	646
2011	500.00	1,044
2012	1,000.00	587
<i>Properties Included in the Tax Sale Subsequent to Threshold Implementation</i>		3,412
Total Residential Properties Included in the Tax Sales		9,395

Source: OIO analysis of tax sales data 2003 – 2012

In June each year, RPTA/TSU holds four public seminars to provide information on the tax sale process, and the process to become a registered bidder. The seminars are advertised on the OTR public web page and are free of charge. However, individuals who want to attend the seminar must pre-register with OTR.

Additionally in June,¹⁷ RPTA/TSU requests the TSG to provide a listing of all properties that have delinquent balances. This listing, updated to reflect subsequent payments, is used as the basis for a public notice/advertisement that is required to be published in at least two general circulation newspapers in D.C. RPTA/TSU uses a floor of \$200.00 of delinquent real property taxes, P&I, and other taxes for including the property in the notice. RPTA/TSU is required to publish this public notice/advertisement at least three weeks prior to the date of the tax sale.¹⁸ According to TSU staff, they also include this public notice/advertisement on the OTR's public web page.

¹⁷ The June date is based on the RPTA/TSU conducting the tax sale on the third Monday of July. These dates may be adjusted if the tax sale date is moved.

¹⁸ The public advertisement/notice is required by D.C. Code § 47-1301(a).

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Beginning with the public notice/advertisement process, the TSU receives daily updates of the OTR lockbox deposits and tax payments received by the Wells Fargo Bank.^{19, 20} The reports are reviewed to determine if real property payments were received to liquidate the delinquencies or reduce them below the threshold established by the DCFO/OTR. If they do, the property is removed from the properties listed for sale. This daily review of the payments continues through the close of the tax sale. The approval process to remove any owner/taxpayer from the tax sale listing includes a review of the documentation by the Chief, or Deputy Chief, of the Assessment Services Division (ASD) of RPTA.

Approximately one week prior to the tax sale, OTR and the Office of Finance and Treasury (OFT) begin the process of registering bidders for the tax sale. A potential bidder must register for the tax sale in order for any bid they make to be accepted. During this process the potential bidder obtains a multi-copy bidders registration form²¹, completes the form, together with a Form FR-500 (*Combined Tax Registration Form*), if it is not already on file. During this registration process, the purchaser certifies that he/she is not delinquent in the payment of taxes to the District.²² Further, at the time the potential bidder registers, he/she must place on deposit with OFT an amount that is expected to cover at least 20 percent of the price he/she expects to bid for the auctioned properties. The 20 percent deposit must be available at the time of the auction to guarantee the full and final settlement for the purchase.²³ The amount of the deposit is included in RPTA's tax sale database for use at the tax sale.

Potential bidders are told that they may increase the amount of funds on deposit by going to the OFT cashier's window to provide additional funds to increase their deposits. This can be done at any time, during the tax sale. The OTR staff provides the potential bidders with a multipart form that they return to the TSU staff at the tax sale site to validate the increase in the bidders' deposits. TSU keeps at least one copy of the form and enters the additional funds deposited in the tax sale database. Once entered in the database, the additional funds are available to cover the 20 percent deposit requirement.

Correspondence with the Owners/Taxpayers

During several public hearings before the Council of the District of Columbia individuals have complained regarding the lack of notifications of properties included in the District tax sales. Table 5 below outlines the various communications that are sent to the owner/taxpayers regarding their property. This table includes the required communications to the owner/taxpayer;

¹⁹ In 2008 Wells Fargo & Company merged with Wachovia Bank and assumed responsibility for the operation of the OTR lockbox contract. OTR subsequently awarded this contract to Wells Fargo & Company.

²⁰ A member of the OTR Counsel's staff advised us that OTR and the Office of Finance and Treasury cashiers are generally not able to accept in person payments of real property taxes. These payments must be processed through the lockbox system or at a Wells Fargo branch, within the District of Columbia. This independent processing is a requirement of the bond covenants established for the District's Tax Revenue Bonds.

²¹ The bidder's registration form contains the bidder's name, address, TIN, e-mail address, and requires that a statement to be completed stating they are eligible to participate in the tax sale. Generally, District employees are not permitted to participate as a bidder in the tax sale.

²² D.C. Code § 47-1346(a)(5) (2013)

²³ D.C. Code § 47-1346(b) (2013)

Review of Residential Real Property Tax Lien Sales

the regulatory citation, supplemental correspondence sent by RPTA, and notifications that are part of the Rules of the Court for civil cases. This table should not be considered a comprehensive listing of all the required communications during the foreclosure process but an overview of the significant communication process that OIO identified during this review.

It is important to note that the District has established laws and regulations regarding the mailing of the notices to taxpayers. For example, 9 DCMR § 311.4 states:

*“Unless otherwise specified, any notice, bill or statement required by this chapter or other applicable provisions of the law to be served upon **the property owner shall be deemed to be served when mailed by first class mail to the last known address of the property owner as recorded in the real estate assessment records of the District**”*
(Emphasis added).

D. C. Code §47-1341(a) requires that, 30 days before the real property is advertised for tax sale, a notice must be mailed to the person who last appears as the owner of the real property on the tax roll, at the last address shown on the tax roll. Changes to update the owner’s address are to be filed with the Recorder of Deeds. Further, D.C. Code § 47-1341(b) states:

Failure of the Mayor to mail the notice of deficiency as provided in subsection (a) of this section or to include any taxes in the notice of delinquency shall not:

- (1.) Invalidate or otherwise affect a tax;*
- (2.) Invalidate or otherwise affect a sale made under this chapter to enforce the payment of taxes;*
- (3.) Prevent or stay any proceedings under this chapter; or*
- (4.) Affect the title of the purchaser.*

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Table 5
Correspondence with Owner/Taxpayer²⁴

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. (see Appendix 3-1)
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. (see Appendix 3-2)
<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. (see Appendix 3-1)
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) (2013)). (see Appendix 3-4)
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 (2013)).
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. ²⁵ (see Appendix 3-5)

²⁴ All dates in this table are based on a tax sale date of the 3rd Monday in July.

²⁵ 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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Table 5 (Continued)

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) (2013)). (see Appendix 3-6)</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 (\$300.00) 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 (2013) 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</i> (Complaint) ²⁶	
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 3-8).</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 (2013)).</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 (2013)).
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.

²⁶ 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

Table 5 (Continued)

Approximate Date	Type of Correspondence
Determined by the D.C. Superior Court	<p>Notice – Additional Hearings: 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) (2013)).</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> ²⁷
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 (2013))

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.

Tax Sale Auction and Reconciliation

The tax sales include the delinquent tax liens for all commercial and residential properties for a specific tax year.²⁸ These are public auctions held over several consecutive days.²⁹ While the auctions are open to the public, bids may only be accepted from bidders, who have preregistered with OTR.³⁰ Those individuals have been provided a “bidders card” that identifies them to the auctioneer.

On the first day of the tax sale the registered bidders are provided with a “bidder’s card” by the RPTA/TSU staff. The bidders are recognized by the auctioneer using these cards to identify the successful bidder for each property. For a potential bidder to successfully purchase the tax lien

²⁷ D.C. Code § 47-1374(e) (2103)

²⁸ For the purposes of this report, the terms tax year and fiscal year are synonymous terms.

²⁹ D.C. Code § 47-1346(a) (2013)

³⁰ See the prior discussion on the bidder’s registration process in the *Tax Sale Preparation* section of this report (page 11).

Review of Residential Real Property Tax Lien Sales

on the property, the minimum 20 percent deposit must be available at the time the auctioneer closes the bidding and identifies the winning bidder and amount of the bid if that is not the case, the property must be immediately rebid.³¹ The winning bid is determined by the total amount of the bid, including any surplus paid to acquire the lien.

In order to conduct the auction, RPTA/TSU provides the auctioneer with a print-out from ITS of the data necessary for the auction for each SSL (property) to be auctioned. This document is described as the “C-Card” by the RPTA/TSU staff and is the only document used by the auctioneer. The “C-Card” contains the necessary data to determine the minimum acceptable bid, which is the amount of delinquent real property taxes, P&I, and other taxes for the tax year being auctioned.³²

Responsible officials from the RPTA/TSU staff informed OIO auditors during interviews that, if an owner/taxpayer made a payment to resolve or reduce the delinquent property taxes³³ just prior to, or during the tax sale period, before their property was auctioned, authorized OTR officials present during the tax sale could remove the “C-Card” and exclude the property from the auction.

At the conclusion of each day’s auction, the TSU staff review the results of the auction and verifies the data entered into the tax sale database with the “paper records” maintained by the RPTA/TSU staff during the auction. Should a question arise over the data, the staff can review an audio recording of the auction to determine the appropriate course of action.

At the completion of this verification, the staff members process the data for entry into “form letters,” notifying the bidders that they have won the bid and they must deposit the balance of their bid amounts within five business days from the date of the last day of the tax sale. This form letter is mailed to the successful bidders. For those bidders providing an e-mail address, according to the responsible TSU staff, the notification is sent by e-mail to them. The letter provides instructions regarding the payment of the balance of the bid.

Failure to provide the balance of the bid amounts will result in the loss of the rights to the lien and forfeiture of 20 percent of the amount deposited at the tax sale for the property. The property is returned to the District’s control as a bid off property.³⁴

“Bid off properties” include properties which did not elicit any bids from the registered bidders; the bids were not sufficient to meet the minimum standard set in D.C. Code § 47-1346(b); the bidders deposit, a subsequent deposit, or the balance of the bid payment is returned to the District by the financial institution it is drawn on;³⁵ or the successful bidder in the auction fails to meet the timeline for payment of the balance of their bid. The rights to the liens for these properties are turned over to the District’s control. These properties are referred to in the law and

³¹ D.C. Code § 47-1346(b) (2013)

³² D.C. Code § 47-1346(c) (2013)

³³ The reduction in delinquent taxes would need to be sufficient to bring the owner/taxpayer below the OTR determined threshold for the tax sale.

³⁴ D.C. Code § 47-1347.

³⁵ D.C. Code § 47-1342.01 (2013)

Review of Residential Real Property Tax Lien Sales

regulations as “bid off properties”.³⁶ For the bid off properties, the District is conveyed the same rights as other successful bidders from the tax sale including the right to foreclose on the property.

As we previously discussed in the Background – Tax Sale section (page 6) of this report, multiple bidders may own the rights to the liens placed on the same property. This results from OTR considering real property tax account for each fiscal year as a separate account, and generally these accounts are not combined in a tax sale. The successful bidders purchase the tax liens for a specific tax year. Unless they have been the successful bidder on the same property in prior years, or successfully bid on the property in future years, the only thing that will keep a specific property from inclusion in the tax sale is for the successful bidder to make all the subsequent tax payments until the Court forecloses the owner/taxpayer’s right of redemption. These subsequent payments prevent the property’s inclusion in a subsequent tax sale.

After completion of the tax sale, the RPTA/TSU and RPTA’s accountant reconcile the data obtained from the tax sale, the tax sale database, and the funds received from the successful bidders to ensure the accuracy of the data. Additionally, the RPTA/TSU staff prepare the individual *Certificate of Sale for Taxes* (*Certificate*) (see Appendix 3-8 for a copy of the certificate). Using the reconciled data, OTR staff prepare refunds to all the potential bidders that have credit balances in their bid accounts. RPTA/TSU processes the refunds through the OTR refund process.

Issuance of the Certificate of Sale for Taxes and the Redemption Process

The buyer, now the investor, is prohibited from filing a Complaint of Foreclosure of the Right of Redemption with the Court for at least six months from the date the property was sold at the tax sale.³⁷ This restriction is included on the face of the *Certificate of Sale for Taxes*. The investor has one year from the date of the tax sale to file the Complaint with the Superior Court.³⁸ Otherwise, the *Certificate* is voided. Further, the amount that the investor paid to the District for the rights to the lien is forfeited to the District. The investor may sell or assign this certificate to another individual at anytime during the foreclosure process prior to the issuance of the final order by the D.C. Superior Court. The assignee must notify the Mayor within 30 days of the assignment of the certificate.³⁹

It is important to note here that RPTA may cancel the sale and the related *Certificate* at any time prior to the issuance of the final order of foreclosure by the D. C. Superior Court to prevent an injustice to the owner or person with an interest in the real property. Should the tax sale be cancelled, RPTA is required to refund the amount the investor would have received if the real property had been redeemed. No part of this amount shall be deemed a payment of tax on behalf of the real property.⁴⁰ RPTA/TSU informed us during interviews that many of the

³⁶ D.C. Code § 47-1352 (2013)

³⁷ D.C. Code §§ 47-1348(a)(11) and 47-1370(a) (2013)

³⁸ D.C. Code § 47-1348(a)(12) (2013)

³⁹ D.C. Code § 47-1349(a) (2013)

⁴⁰ D.C. Code § 47-1366 (2013)

Review of Residential Real Property Tax Lien Sales

“cancellations” resulted from late posting of real property tax payments, administrative errors within RPTA that caused the property to be subjected to the tax sale process; and the filing of bankruptcy prior to the tax sale.⁴¹ The following table provides a summary of the reasons that RPTA cancelled the tax sales during the review period.

Table 6
Reasons for Tax Sale Cancellations
September 1, 2003 through September 1, 2013

Reason for Cancellation	Number of Instances	Percentage ^a
Paid Prior to Tax Sale	635	42
Administrative Error	618	41
Other	172	11
Property in Bankruptcy	48	3
Real Property Taxes Sold Erroneously	17	1
Penalty and Interest Waived	7	0
Payment Applied to Incorrect SSL	6	0
Property Advertised Incorrectly	5	0
Payment Applied to Incorrect Year	1	0
Total Cancelled Sales	1,509	100

Source: OIO analysis of tax sale data from the D.C. Ledger and ITS

Note: ^aPercentage does not add to 100 due to rounding.

Redemption by the Owner/Taxpayer prior to filing the Complaint

D.C. Code § 47-1360 allows the owner/taxpayer to redeem the property from the tax sale and the investor up to the point when the Court issues the final order of foreclosure. D.C. Code § 47-1361 and 9 DCMR § 316.2(a) control RPTA/TSU’s redemption process prior to the investor’s initiating foreclosure action. In order for an owner/taxpayer to redeem the property, the owner must pay: (i) all of the outstanding, delinquent and current real property taxes, P&I, and other certified taxes levied on the property along with BID taxes and vault rents, if any;⁴² and (ii) pay the pre-complaint legal expenses⁴³ for this property for all of the tax sale investors. These payments are made to OTR, who in turn issues refunds to the investors in the property. Expenses, in addition to the pre-complaint legal expenses, are paid directly to the investor(s).

The RPTA/TSU staff told us that the redemption process is generally onerous for the owner/taxpayer, due to the large amount of cash that must be paid, to settle with the District and the individual investors. The payment process may be extended over several years.

Redemption after the Investor files the Complaint

⁴¹ With the filing of a bankruptcy petition, the owner/taxpayer’s real property is included in the bankruptcy estate and is subject to the Federal bankruptcy laws, which have precedence.

⁴² 9 DCMR § 316.2(a)(5)

⁴³ In our review of the documentation provided to support the deed the pre-complaint legal expenses generally were limited to the title searches conducted by the tax sale investors.

Review of Residential Real Property Tax Lien Sales

Subsequent to the tax sale, the investor has a six-month period when a Complaint may not be filed with the D.C. Superior Court. This restriction is explained on the face of the *Certificate*, (See Appendix 3-8) and a specific date is provided when the Complaint may be filed. As we stated above, the investor may file the Complaint at any time from the six months after the sale of the property up to one year following the issuance of the *Certificate*.

The filing of the Complaint is a key trigger in the foreclosure process, as the first investor to complete the foreclosure process is generally the successful party in obtaining the property in court. During this process the Court may order that hearings on the Complaint be held. The plaintiff (investor) and the defendant (owner/taxpayer) are informed of the hearings by letter and summons and requested to attend. We have summarized the D.C. Superior Court's process for these cases and hearings in the following section of this report.

The investor generally will file a motion requesting that the Judge-Magistrate order the property in question to be foreclosed. When this order is signed, the owner/taxpayer loses control of the property. To obtain the deed the investor must pay for all outstanding delinquent real property and other taxes and the P&I due on those amounts. We did find during our analysis of the tax sale records that the Court in 10 instances vacated the order granting the foreclosure, and in two instances, the Court is reconsidering the motions to vacate. These motions were pending at the time this report was written. When a Judge-Magistrate ordered that a prior order of foreclosure be vacated, the former owner/taxpayer may have received consideration from the investor for the property.

Subsequent to the Court ordering that the foreclosure may proceed, the investors, who did not obtain foreclosure orders, are provided a letter (see Appendix 3-11), by RPTA/TSU,⁴⁴ advising them that another investor was successful in obtaining the final order. The letter requests that within ten business days they provide the following data to the RPTA/TSU:

- (1.) A copy of the court docket entries showing the Complaint was filed timely and still in process;
- (2.) The original *Certificate* issued by RPTA/TSU;
- (3.) A copy of the paid receipt for legal services;
- (4.) A copy of the cancelled check (front and back) if any; and
- (5.) A copy of the Attorney fee release.

This letter further advises the now former investor that interest is not paid on any pre-complaint legal expenses.

The successful investor also receives a letter titled "Notice of Bill for a Tax Deed" (Notice) (see Appendix 3-10). This letter provides the amount of current net real property taxes⁴⁵ and P&I due for the property. The investor has 30 days from the date of the letter to pay the amount of tax due. The investor is cautioned that the Notice does not provide other non-certified assessments,

⁴⁴ This letter is sent to each unsuccessful investor for the property by certified mail, return receipt requested.

⁴⁵ This amount reflects a reduction in the amount of real property taxes due as the result of surplus, if any, paid at the time of the tax sale for this property.

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fees, and costs that may be due to other taxing agencies (BID taxes and vault rents, excepted). The investor must obtain either a receipt providing evidence of payment or a statement that at the time of the inquiry that BID taxes or vault rents were due. These receipts or notices are due at the same time as any outstanding real property taxes and P&I.

Application of the Surplus Paid by the Investor

At the tax sale, the investor, in order to gain the rights to the tax liens for a specific property may need to increase the bid beyond the minimum acceptable amount, which is designated as the surplus. The surplus amount is either applied to the taxes due for the successful bidder, or is returned by RPTA/TSU. These investors do not receive interest on the amount determined as surplus.⁴⁶

The surplus is applied to the current taxes, all the delinquent taxes and P&I, that have not been paid by the investor to that point. This application is reflected in the current amount of real property taxes owed. During our review of the foreclosures, we encountered some investors who had paid a sufficient surplus to receive a refund, notwithstanding the subsequent accruals of tax.

Court Process

The foregoing is a high level summary of the Court process on foreclosing the owner/taxpayer's right of redemption. In our review of the foreclosed properties, we found no consistent pattern for each, since each had its own unique characteristics. This type of analysis does not lend itself well to a generic review and summary.

The court process generally commences with the plaintiff's (investor's) filing of the Complaint with the D.C. Superior Court.

The Complaint may be filed no earlier than six months following the date of the tax sale and must be filed no later than one year of the date of the *Certificate*.⁴⁷ If the plaintiff does not file a timely complaint, the tax certificate is voided. If the *Certificate* is voided the:⁴⁸

- Rights, title, and the interest of the purchaser shall cease,
- Monies paid to the District for the property are forfeited and the funds are deposited to the General Fund; and
- Property reverts to the District as a bid-off property.

When the Complaint is filed, the Court orders that the Complaint be published in the *Washington Law Reporter* and a general circulation newspaper once a week for three successive weeks,

⁴⁶ D.C. Code § 47-1348 and the face of the *Certificate*

⁴⁷ D.C. Code § 47-1348(a)(12)

⁴⁸ D.C. Code §§ 47-1355 (b) (1), (2), and (3)

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notifying the defendant (owner/taxpayer) that action has been taken to foreclose on the owner/taxpayer's right of redemption.⁴⁹ At the same time the Court, through the plaintiff, issues summons to the defendant, D.C. Office of the Attorney General, and other known defendants.⁵⁰ The D.C. Code § 47-1371 mandates the parties in the foreclosure of the right of redemption. In the D.C. Code § 47-1372, the individuals that must be notified in writing are listed. Subsection (a)(1)(A) states, in part:

Notwithstanding the provisions of § 47-1371(b)(4), all persons having a recorded interest, recorded claim or recorded lien, including a recorded judgment, who have not been made a defendant in the action, and if the real property is the common areas owned by or legally dedicated to the homeowners association, to the homeowners association governing the real property at the last reasonably ascertainable address

As the Judge-Magistrate schedules conferences and hearings on the foreclosure actions, it is the responsibility of the plaintiff to furnish notifications of these hearings via either summons or first class mail.⁵¹ The notification of the hearing may also be provided by the plaintiff using “any other manner that results in actual notice of pendency of the action to the defendant. If notice is given under this subsection, the plaintiff shall file an affidavit that fairly describes the method and time of service.”⁵² When the plaintiff reported, by affidavit to the Court, that they encountered difficulties in serving the defendants, the Court would generally allow additional time for the service to be made.

When the plaintiff has exhausted all reasonable means of locating the defendants,⁵³ they may request that the notification be made by publication.⁵⁴ The physical posting of the summons at the property generally occurs when the plaintiff cannot find the defendants. To provide evidence of this posting, the plaintiff would provide a photograph of the summons posted at the property. The photograph would be included as part of plaintiff's affidavit to the Court regarding the service of the summons.

For the owners/taxpayers, who are affected by the tax sale, the OIO review noted that there was limited assistance during the foreclosure process through the Court. Such assistance was provided by RPTA, the D.C. Office of the Attorney General (OAG) and legal assistance from AARP, and other D.C. based not-for-profit organizations. The District's staff provides information on the tax sale process and the court hearings. Additionally, the RPTA staff member has access to ITS and is able to provide the defendant with information on the amount necessary to redeem the property before the Court passes judgment on foreclosure. Further, the AARP and other legal organizations provide counsel to assist the taxpayers, who have not retained counsel to address their position before the Court.

⁴⁹ D.C. Code § 47-1375 (2013)

⁵⁰ D.C. Code § 47-1372(a) (2013)

⁵¹ D.C. Code §§ 47-1374(a), (b), and (c) (2013)

⁵² D.C. Code § 47-1374(d) (2013)

⁵³ D.C. Code § 47-1374 (2013)

⁵⁴ D.C. Code § 47-1375 (2013)

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The defendant (owner/taxpayer) at these conferences and status hearings is provided the opportunity to discuss with the Judge-Magistrate and the plaintiff potential solutions and payment plans for the redemption of the property. These discussions may include the amount of legal fees that are included as part of the foreclosure process.⁵⁵ OIO observed from the review of the online documentation supporting the later cases, that the Judge-Magistrate provided, in some instances, the plaintiff and defendant several opportunities to mutually reach agreement on repayment plans and the timelines. Additionally, the Court scheduled periodic status meetings for each case in progress.

After the promised redemption date has not been met, sometimes on multiple occasions; the defendant may have stopped communicating with the plaintiff regarding the status of the redemption; and when the redemption process has stalled, the Court will generally grant the plaintiff's motion for a default judgment in the case.

When the Judge-Magistrate grants the final order of foreclosure, the defendant still has an opportunity to file a motion to vacate the final order of foreclosure. In some instances, the Court will reopen the case, and one or more of the following events may occur: (i) the court hears additional evidence from the parties, and denies the motion to vacate; (ii) the defendant withdraws the motion to vacate the judgment; (iii) the parties go into mediation to reach a settlement or stipulation agreement; or (iv) the court hears additional evidence from both parties and vacates the order to foreclose. The Court would then rule that the ownership of the property is returned to the owner/taxpayer and the right of redemption remains with the owner/taxpayer. The amount that the plaintiff receives for the redemption of the property is set by the statute.⁵⁶

Additionally, the owner/taxpayer may file a motion with the Court to vacate the order of foreclosure based on the lack of jurisdiction or fraud in the action to foreclose. This motion must be filed within 90 days of the date of the final judgment.

Issuance of the Tax Deed

Subsequent to the Court's final order of foreclosure, the investor requests from RPTA/TSU a final deed bill. This bill includes all of the outstanding delinquent real property taxes, certified other taxes, BID taxes and vault rents, P&I and pre-complaint legal expenses (see Appendix 3-11). The amount due is reduced by the surplus paid by the investor at the time of the tax sale to acquire the property. The investor is advised that the amount included in the letter must be paid at a D.C. Branch of the Wells Fargo Bank on or before a specific date. Failure to make this payment will result in the loss of the right to the tax deed and forfeiture of the amounts paid.

RPTA/TSU will, based on the documentation provided by the investor, verify that the payment has been made and all amounts due to the District have been settled. At this point, the TSU will

⁵⁵ The D.C. Code § 47-1341(a) provides that, "a reasonable attorney fee" may be included in the charges provided to the owner/taxpayer to redeem the property. The D.C. Code and the implementing regulations do not provide a basis to determine a reasonable attorney fee. The Judge-Magistrate, if requested, may determine a reasonable fee as part of the determination of the amount provided for in D.C. Code 47-47-1362.

⁵⁶ D.C. Code § 47-1380 (2013)

Review of Residential Real Property Tax Lien Sales

prepare the tax deed in the name of the investor and the Form FP-7/C, *Real Property Recordation and Transfer Tax Form*. This deed, signed by RPTA's Chief of Assessment Services on behalf of the Mayor, is submitted to the investor. It is the investor's responsibility to file the deed with the Recorder of Deeds and to pay any charges for the filing. The filing of the tax deed at the Recorder of Deeds provides the authority to update the name of the new property owners and allows OTR to update the ITS system to reflect the new owners.

OIO Prior Reports Related to OTR Tax Sales

OIO issued the following prior reports that are related to the tax sale process.

Final Report on Review of the Office of Tax and Revenue Tax Sale Program; Report Number: IA:OTR:2803-04; October 16, 2008; found at: <http://cfo.dc.gov/node/390122> (last reviewed January 23, 2014)

Audit of Internal Controls Over Undelivered Mail and Address Change Processes at the Office of Tax and Revenue; Report Number: OIO-10-2-26-OTR; January 3, 2012 found at: <http://cfo.dc.gov/node/390942> (last reviewed January 23, 2014)

Review of Residential Real Property Tax Lien Sales

Analysis of Foreclosed Residential Real Properties

This section of the report provides statistical data on the foreclosed properties included in the tax sales during the ten-year period. OIO noted here that the use code listed for the properties was determined at the time of the tax sale and may not reflect the current use code of the properties. For example, some of the properties listed as vacant may now have changed due to modification and other improvements made to them. Our review did not test “the current” property use codes on the foreclosed properties. The following tables show the number of properties foreclosed by Ward, tax sale year, and use code by Ward:

Table 7-a
Summary of Foreclosed Properties by Ward

<i>Ward</i>	<i>Properties Foreclosed</i>	<i>Percentage</i>
1	9	7
2	8	6
3	7	6
4	9	7
5	26	21
6	8	6
7	43	34
8	16	13
<i>Total Foreclosures</i>	<i>126</i>	<i>100</i>

Source: OIO Analysis of D.C. Ledger and ITS Foreclosure data

Table 7-b
Foreclosed Residential Properties by Year of Tax Sale⁵⁷

<i>Tax Sale Year</i>	<i>Properties Foreclosed</i>
2003	20
2004	14
2005	25
2006	11
2007	33
2008	7
2009	8
2010	4
2011	4
2012	-0-
<i>Total Foreclosures</i>	<i>126</i>

Source: OIO Analysis of D.C. Ledger, ITS Foreclosure data, and Deed File

⁵⁷ The tax sale year refers to the year the liens for property taxes were purchased by the successful investor.

Review of Residential Real Property Tax Lien Sales

Table 8-a
Property Use Code of the Foreclosed Properties by Ward

<i>Ward</i>	<i>Type of Property^a</i>	<i>Number of Properties</i>
1	Residential – Condo – Garage	1
	Residential – Condo – Vertical	1
	Residential – Cooperative – Horizontal	1
	Residential – Row – Single Family	2
	Vacant – Zoning Limits	4
	<i>Total Foreclosed Properties – Ward 1</i>	9
2	Residential – Condo – Garage	3
	Residential – Row – Single Family	1
	Vacant – Zoning Limits	4
	<i>Total Foreclosed Properties – Ward 2</i>	8
3	Residential – Condo – Garage	5
	Residential – Condo – Vertical	1
	Residential – Garage	1
	<i>Total Foreclosed Properties – Ward 3</i>	7
4	Residential – Cooperative – Horizontal	1
	Residential – Garage	1
	Residential – Row – Single Family	5
	Residential – Semi-Detached Single Family	1
	Vacant – True	1
	<i>Total Foreclosed Properties – Ward 4</i>	9
5	Residential – Flats – Less than 5	1
	Residential – Condo – Conversions Less Than	2
	Residential – Detached – Single Family	3
	Residential – Row – Single Family	8
	Residential – Semi-Detached Single Family	2
	Vacant – False Abutting	1
	Vacant – Zoning Limits	9
	<i>Total Foreclosed Properties – Ward 5</i>	26

Review of Residential Real Property Tax Lien Sales

Table 8-a (Continued)

<i>Ward</i>	<i>Type of Property^a</i>	<i>Number of Properties</i>
6	Residential – Flats – Less than 5	1
	Residential – Condo – Conversions Less Than	1
	Residential – Row – Single Family	3
	Residential – Single Family (NC)	1
	Vacant – Zoning Limits	2
	<i>Total Foreclosed Properties – Ward 6</i>	8
7	Residential – Apartment – Walk-up	1
	Residential – Condo – Garage	2
	Residential – Condo – Horizontal	2
	Residential – Condo – Conversions Less Than	1
	Residential – Detached – Single Family	10
	Residential – Garage	2
	Residential – Multifamily, Misc.	1
	Residential – Row – Single Family	5
	Residential – Semi-Detached Single Family	9
	Vacant – False Abutting	2
	Vacant – True	4
	Vacant – Zoning Limits	4
	<i>Total Foreclosed Properties – Ward 7</i>	43
8	Residential – Flats – Less than 5	1
	Residential – Condo – Garage	1
	Residential – Condo – Horizontal	2
	Residential – Detached – Single Family	1
	Residential – Garage	1
	Residential – Row – Single Family	1
	Residential – Semi-Detached Single Family	5
	Vacant – False Abutting	1
	Vacant – True	1
	Vacant – Zoning Limits	2
	<i>Total Foreclosed Properties – Ward 8</i>	16
<i>Total Foreclosed Properties – All Wards</i>		126

Source: OIO Analysis of D.C. Ledger and ITS Foreclosure data

Note: ^a Reflects the property use at the time of the tax sale – not updated for current use

Review of Residential Real Property Tax Lien Sales

Table 8-b
Foreclosed Residential Properties by Year of Tax Sale and Type of Property⁵⁸

<i>Tax Sale Year</i>	<i>Type of Property^a</i>	<i>Number of Properties</i>
2003	Residential – Apartment – Walk-up	1
	Residential – Condo – Horizontal	1
	Residential – Detached – Single Family	4
	Residential – Multifamily, Misc.	1
	Residential – Row – Single Family	7
	Residential – Semi-Detached – Single Family	4
	Residential – Single Family (NC)	1
	Vacant – False Abutting	1
	<i>Total Foreclosed Properties – 2003</i>	<i>20</i>
2004	Residential – Flats – Less Than 5	1
	Residential – Condo – Horizontal	1
	Residential – Condo –Conversions – Less Than	1
	Residential – Detached – Single Family	4
	Residential – Garage	1
	Residential – Row – Single Family	2
	Residential – Semi-Detached – Single Family	4
	<i>Total Foreclosed Properties – 2004</i>	<i>14</i>
2005	Residential – Condo – Garage	8
	Residential – Cooperative – Horizontal	1
	Residential – Detached – Single Family	1
	Residential – Garage	1
	Residential – Row – Single Family	3
	Residential – Semi-Detached – Single Family	3
	Vacant – False Abutting	3
	Vacant – Zoning Limits	5
	<i>Total Foreclosed Properties – 2005</i>	<i>25</i>
2006	Residential – Condo – Garage	1
	Residential – Row – Single Family	4
	Residential – Semi-Detached – Single Family	2
	Vacant – Zoning Limits	4
	<i>Total Foreclosed Properties – 2006</i>	<i>11</i>

⁵⁸ Id.

Review of Residential Real Property Tax Lien Sales

Table 8-b (Continued)

<i>Tax Sale Year</i>	<i>Type of Property^a</i>	<i>Number of Properties</i>
2007	Residential – Condo – Vertical	1
	Residential – Condo –Conversions – Less Than	2
	Residential – Detached – Single Family	2
	Residential – Garage	3
	Residential – Row – Single Family	5
	Residential – Semi-Detached – Single Family	3
	Vacant – True	4
	Vacant – Zoning Limits	13
	<i>Total Foreclosed Properties – 2007</i>	33
2008	Residential – Flats – Less Than 5	1
	Residential – Detached – Single Family	2
	Residential – Row – Single Family	3
	Vacant – Zoning Limits	1
	<i>Total Foreclosed Properties – 2008</i>	7
2009	Residential – Flats – Less Than 5	1
	Residential – Condo – Horizontal	1
	Residential – Condo – Vertical	1
	Residential – Condo –Conversions – Less Than	1
	Residential – Detached – Single Family	1
	Residential – Semi-Detached – Single Family	1
	Vacant – True	2
	<i>Total Foreclosed Properties – 2009</i>	8
2010	Residential – Condo – Horizontal	2
	Residential – Row – Single Family	1
	Vacant – Zoning Limits	1
	<i>Total Foreclosed Properties – 2010</i>	4
2011	Residential – Condo – Garage	3
	Vacant – Zoning Limits	1
	<i>Total Foreclosed Properties – 2011</i>	4
2012	No Properties Have Been Foreclosed for this year	-0-
	<i>Total Properties Foreclosed – All Years</i>	<i>126</i>

Source: OIO Analysis of D.C. Ledger, ITS Foreclosure data, and Deed File

Review of Residential Real Property Tax Lien Sales

Table 9-a
Summary of the Foreclosed Residential Owner/Taxpayer by Age

<i>Category</i>	<i>Number of Property Owners</i>	<i>Percentage</i>
One owner greater than Age 60 at time of sale	22	30
One Owner Deceased at time of sale or during court proceedings	22	30
Owner less than Age 60 at time of sale	12	16
Not Applicable (non-individual owner)	11	15
Unknown	7	9
TOTAL	74	100

Source: OIO analysis of D.C. Ledger and ITS date and analysis of various internet databases

Table 9-b
**Summary of Foreclosed Residential Properties by Ward and Age of Owner/Taxpayer
 Greater than 60, or Owner/Taxpayer Deceased**

<i>Ward</i>	<i>One Owner/Taxpayer</i>				<i>Not Applicable</i>
	<i>Less than Age 60</i>	<i>Unknown Age</i>	<i>Age Greater than 60</i>	<i>Deceased</i>	
1	2	-0-	-0-	1	1
2	1	1	1	-0-	-0-
3	-0-	-0-	-0-	-0-	1
4	1	-0-	2	2	-0-
5	2	-0-	5	8	2
6	1	1	3	-0-	-0-
7	3	3	9	10	4
8	2	2	2	1	3
Total	12	7	22	22	11

Source: OIO analysis of D.C. Ledger and ITS date and analysis of various internet databases

Review of Residential Real Property Tax Lien Sales

Table 9-c
Age and Ward Demographics for Foreclosed Residential Properties
In SSL Order

	<i>Tax Sale Year</i>	<i>SSL⁵⁹</i>	<i>Property Owners of Record/Defendants</i>	<i>One Owner greater than 60 or Deceased?</i>	<i>Ward</i>
1	2007	0509E/0802	Myron and Joanne Ballard/US Bank, N.A, et al	N/A	3
2	2006	0510/0154	Ida Carter/Louisa Carter, et al	Yes	2
3	2007	0519/0072	H & H Real Estate, et al ^(¥)	N/A	5
4	2003	0750/0134	Annie M. Leach & John Henry Leach, et al ^(*)	Yes	5
5	2003	1110/0062	Genovia Richardson, Wilbur Richardson, et al ^(¥)	No	6
6	2009	1118/0034	Violet Tinsley & Arthur P. Tinsley, et al ^(¥)	Yes	6
7	2007	2226/2202	Faith Rubin, et al	Unknown	2
8	2009	2609/2001	Lyle Rittenhouse , et al	Deceased	1
9	2007	2824/0117	Lynn Nathaniel Johnson, Kenneth Johnson, et al ^(∞)	No	2
10	2007	2836/0062	Milagro Morejon, et al ^(¥)	No	1
11	2006	2838/0027	Robert D. Venson, et al	No	1
12	2005	2977/0105	Thomas E. White & Martha O. White, et al ^(¥)	Deceased	4
13	2007	3010/0091	Frances M. Ferguson/Robert Young (Life Tenant), et al	Yes	4
14	2005	3088/0809	Glenlivet Park Cooperative, Inc, et al	N/A	1
15	2005	3116/0031	Dorothy B. Akins /(Estate of Akins, Dorothy), et al	Deceased	5
16	2003	3211/0084	James McMickle Sr.& Gladys McMickle, et al ^(¥)	Deceased	5
17	2008	3228/0041	Jameille Thomas, et al	Yes	4
18	2008	3251/0187	Edna Allen, et al	Deceased	4
19	2009	3313/2003	Bruce Majors, et al	No	4
20	2006	3509/0070	Bryan Hale, et al	No	5
21	2003	3524/0043	Veronica L. Thomas, et al	Deceased	5
22	2003	3684/0021	Alma C. Butler, et al ^(¥)	Deceased	5
23	2009	3776/0060	Rosa L. Cook, Estate of William A. Cook, et al	Deceased	5
24	2005	3912/0027	Rodger L. Taylor & Earline Taylor, et al	Yes	5
25	2008	3913/0007	George E. Williams & Linda Williams, et al	No	5
26	2009	4061/0140	Violet and Arthur Tinsley, et al	Yes	5
27	2005	4076/0196	Joseph S. Newman & Mary E. Newman	Yes	5
28	2005	4320/0046	Daisy H. Dolsey / Beverly Smalls, et al	Yes	5
29	2007	4338/0026	Steward Investment Company/Steward Investment LLC, et al	N/A	5
30	2007	4445/0072	Jean Robinson / Estate of Jean Robinson, et. al	Deceased	5

⁵⁹ Properties are listed in this Index by Square – Suffix - Lot (SSL)

Review of Residential Real Property Tax Lien Sales

Table 9-c (Continued)

	<i>Tax Sale Year</i>	<i>SSL⁶⁰</i>	<i>Property Owners of Record/Defendants</i>	<i>One Owner greater than 60 or Deceased?</i>	<i>Ward</i>
31	2004	4470/0107	Isaiah & Myrtle West / John Satterwhite, et al	Deceased	5
32	2004	PAR/0155/0012	Herbert Bandy/Theodosia M. Bandy, et al ^(¥)	Deceased	5
33	2003	4540/0084	Ruby V. Harley, et al	Yes	6
34	2003	4540/0182	Viola E. Lewis, et al	Yes	6
35	2003	4540/0217	Doris M. Kingsberry/Dorothy Kingsbury, et al	Unknown	6
36	2010	4559/0050	Donald Finley & Shelia Finley Cary, et al ^(*)	Unknown	7
37	2003	5002/0074	Alma Butler & Booker T. Butler , et al	Deceased	7
38	2004	5048/0064	Linette B. Harley/Estate of Florence B. Parker, et al ^(*)	Deceased	7
39	2004	5092/0023	Olive aka Oliver A Link/Olive A Link et al	Yes	7
40	2004	5102/0047	Yvonne Gaskins, et al	No	7
41	2007	5125/0877	Lottie V. Johnson/Catherine L. Smith, et al	Deceased	7
42	2006	5136/0013	Bennie R. Coleman Jr. et al	Yes	7
43	2004	5149/0087	John A. Wilson and Hallie Wilson, et al	Yes	7
44	2004	5154/0019	David W. Porter/ Laura Porter , et al	Deceased	7
45	2003	5179/0021	Abelitis Teofilis and Abelitis FV, et al	Unknown	7
46	2003	5190/0034	Joe B.& Daisy Leach, et al	Yes	7
47	2003	5191/0875	Charles L. Bowie/ Anthony L. Bowie (Personal Representative), et al	Deceased	7
48	2006	5205/0027	Chase Manhattan Bank/Brad Williams, et al	N/A	7
49	2003	5212/0021	Virginia Watson, et al	Yes	7
50	2007	5249/0145	James C. Covington, et al	Deceased	7
51	2003	5259/0007	FUNB Plymouth Custodian SPV, et al	N/A	7
52	2003	5262/0811	Clara Murphy, et al	Yes	7
53	2007	5269/0021	Amanda Avery/Shirley Walker/Dorothy Moore, et al	Yes	7
54	2005	5269/0031	Deborah & Bernard Williams, et al	No	7
55	2003	5290/0124	Pattie Dorsey, et al ^(∞)	Yes	7
56	2003	5301/0031	HHW Investments et al ^(¥)	N/A	7
57	2010	5331/2001	Aphiah I & II Cooperative, Inc. et al	N/A	7
58	2009	5360/0194	Donelia Lucas/Herbert Lucas, Sr., et al	Deceased	7
59	2007	5392/0112	Elsie Burke /Tony J. Jeter, et al	Deceased	7
60	2004	5397/2018	Agnes T. Slye Jones/Margaret Christine Slye et al	Deceased	7
61	2004	5398/0074	Sherman D. Morris/ Evelyn (E.L.) Morris, et al	Deceased	7
62	2004	5399/0063	William F. Duckett/Joyce Duckett, et al	Yes	7
63	2006	5417/0064	Carleton T. Johnson/Mary Loving Johnson	Unknown	7
64	2008	5447/0809	Alice E. Ellis/Raymond V. Ellis et al	No	7

⁶⁰ Properties are listed in this Index by Square – Suffix - Lot (SSL)

Review of Residential Real Property Tax Lien Sales

Table 9-c (Continued)

	<i>Tax Sale Year</i>	<i>SSL⁶¹</i>	<i>Property Owners of Record/Defendants</i>	<i>One Owner greater than 60 or Deceased?</i>	<i>Ward</i>
65	2003	5565/2057	Sterling Crosby/ David Gatewood, et al	Yes	8
66	2008	5597/0007	1626 R Street SE LLC/Terry Satterfield, Jr. et al	N/A	8
67	2010	5729/2001	First Liberty National Bank/Michael White, et al	N/A	8
68	2004	5792/0829	Melvin L. Bryant, et al ^(¥)	No	8
69	2003	5807/0949	Ruth G. Hall, et al	Unknown	8
70	2003	5822/0822	Earl & Persene Peters, et al	Unknown	8
71	2008	5827/0012	Dean Street Mews, LLC, et al	N/A	8
72	2003	5946/0009	Richard Wright, et al	No	8
73	2006	6171/0036	Betty J. Woodard /Anthony B. Woodard, et al	Deceased	8
74	2004	6219/0010	John D. Branch, Jr. & Ruth B. Smith, et al	Yes	8

Source: OIO analysis of D.C. Ledger, ITS, and publicly available databases.

Legend: ^(¥) Deed subsequently vacated

^(∞) Foreclosure Pending

^(*) Settlement/Stipulation agreement reached by both parties

⁶¹ Properties are listed in this Index by Square – Suffix – Lot (SSL)

Review of Residential Real Property Tax Lien Sales

Table 10
Amounts Required to Obtain the Foreclosed Properties – Tax Sale, Subsequent Payments, Deed Bill, and Total Amount Paid

	<i>Tax Sale Year</i>	<i>SSL⁶²</i>	<i>Property Owners of Record/Defendants</i>	<i>Tax Sale Delinquent Amount</i>	<i>Subsequent Payments</i>	<i>Deed Bill⁶³</i>	<i>Total⁶⁴</i>
1	2007	0509E/0802	Myron and Joanne Ballard/ US Bank, N.A, et al	\$ 2,446.97	\$ 0.00	\$ 0.00	\$ 2,446.97
2	2006	0510/0154	Ida Carter/Louisa Carter, et al	2,999.28	7,729.68	4,472.05	15,201.01
3	2007	0519/0072	H & H Real Estate, et al ^(¥)	3,000.14	9,975.48	4,745.93	17,721.55
4	2003	0750/0134	Annie M. Leach & John Henry Leach, et al ^(*)	3,345.26	6,119.86	13,418.01	22,883.13
5	2003	1110/0062	Genovia Richardson, Wilbur Richardson, et al ^(¥)	1,382.90	0.00	0.00	1,382.90
6	2009	1118/0034	Violet Tinsley & Arthur P. Tinsley, et al ^(¥)	2,297.38	9,796.47	3,375.88	15,469.73
7	2007	2226/2202	Faith Rubin, et al	2,927.75	0.00	4,837.69	7,765.44
8	2009	2609/2001	Lyle Rittenhouse, et al	2,487.88	0.00	7,435.82	9,923.70
9	2007	2824/0117	Lynn Nathaniel Johnson, Kenneth Johnson, et al ^(∞)	1,855.07	0.00	5,839.95	7,695.02
10	2007	2836/0062	Milagro Morejon, et al ^(¥)	487.34	4,185.59	9,069.55	13,742.48
11	2006	2838/0027	Robert D. Venson, et al	2,970.40	0.00	0.00	2,970.40
12	2005	2977/0105	Thomas E. White & Martha O. White, et al ^(¥)	1,018.54	Unknown	Unknown	1,018.54
13	2007	3010/0091	Frances M. Ferguson/Robert Young (Life Tenant), et al	959.70	712.52	698.42	2,370.64
14	2005	3088/0809	Glenlivit Park Cooperative, Inc, et al	2,570.33	5,441.82	32,474.58	40,486.73
15	2005	3116/0031	Dorothy B. Akins /(Estate of Akins, Dorothy), et al	905.69	0	5,055.02	5,960.71
16	2003	3211/0084	James McMickle Sr.& Gladys McMickle, et al ^(¥)	574.77	0	5,308.19	5,882.96
17	2008	3228/0041	Jameille Thomas, et al	2,160.25	0	95,348.45	97,508.70
18	2008	3251/0187	Edna Allen, et al	1,676.55	106,349.79	25,482.35	133,508.69
19	2009	3313/2003	Bruce Majors, et al	2,684.96	7,040.41	7,055.21	16,780.58
20	2006	3509/0070	Bryan Hale, et al	3,050.37	0	15,068.92	18,119.29
21	2003	3524/0043	Veronica L. Thomas, et al	13,333.81	5,825.19	1,507.60	20,666.60

⁶² Properties are listed in this Index by Square, Suffix and Lot (SSL)

⁶³ The term Deed Bill is explained in the Glossary (Appendix 5).

⁶⁴ These payments refer to those made to OTR only. They may not include all attorney fees, title searches and other amounts that the investor may have paid.

Review of Residential Real Property Tax Lien Sales

Table 10 (Continued)

	<i>Tax Sale Year</i>	<i>SSL⁶⁵</i>	<i>Property Owners of Record/Defendants</i>	<i>Tax Sale Delinquent Amount</i>	<i>Subsequent Payments</i>	<i>Deed Bill⁶⁶</i>	<i>Total⁶⁷</i>
22	2003	3684/0021	Alma C. Butler, et al ^(*)	621.21	0	7,825.49	8,446.70
23	2009	3776/0060	Rosa L. Cook, Estate of William A. Cook, et al	1,760.44	8,464.24	6,533.84	16,758.52
24	2005	3912/0027	Rodger L. Taylor & Earline Taylor, et al	284.56	Unknown	Unknown	284.56
25	2008	3913/0007	George E. Williams & Linda Williams, et al	1,664.00	0	11,348.89	13,012.89
26	2009	4061/0140	Violet and Arthur Tinsley, et al	2,070.89	0.00	20,469.62	22,540.51
27	2005	4076/0196	Joseph S. Newman & Mary E. Newman	1,077.18	2,721.31	4,323.36	8,121.85
28	2005	4320/0046	Daisy H. Dolsey / Beverly Smalls, et al	406.54	0	7,109.40	7,515.94
29	2007	4338/0026	Steward Investment Company/Steward Investment LLC, et al	1,201.15	2,666.66	8,114.92	11,982.73
30	2007	4445/0072	Jean Robinson / Estate of Jean Robinson, et. al	586.67	0.00	7,418.95	8,005.62
31	2004	4470/0107	Isaiah & Myrtle West / John Satterwhite, et al	492.83	Unknown	Unknown	492.83
32	2004	PAR/0155/0012	Herbert Bandy/Theodosia M. Bandy, et al ^(*)	271.82	0.00	864.98	1,136.80
33	2003	4540/0084	Ruby V. Harley, et al	749.53	Unknown	Unknown	749.53
34	2003	4540/0182	Viola E. Lewis, et al	3,490.97	0.00	24,097.73	27,588.70
35	2003	4540/0217	Doris M. Kingsberry/Dorothy Kingsbury, et al	683.81	Unknown	Unknown	683.81
36	2010	4559/0050	Donald Finley & Shelia Finley Cary, et al *	1,770.48	0.00	3,629.81	5,400.29
37	2003	5002/0074	Alma Butler & Booker T. Butler , et al	5,106.66	1,305.38	4,113.26	10,525.30
38	2004	5048/0064	Linette B. Harley/Estate of Florence B. Parker, et al ^(*)	490.67	1,535.12	4,174.37	6,200.16
39	2004	5092/0023	Olive aka Oliver A Link/Olive A Link et al	1,169.35	0.00	5,159.62	6,328.97
40	2004	5102/0047	Yvonne Gaskins, et al	287.78	586.63	302.46	1,176.87
41	2007	5125/0877	Lottie V. Johnson/Catherine L. Smith, et al	4,110.75	102.51	7,914.70	12,127.96
42	2006	5136/0013	Bennie R. Coleman Jr. et al	317.35	0.00	380.29	697.64
43	2004	5149/0087	John A. Wilson and Hallie Wilson, et al	691.17	1,454.21	913.51	3,058.89
44	2004	5154/0019	David W. Porter/ Laura Porter , et al	1,098.07	9,848.63	3,256.73	14,203.43
45	2003	5179/0021	Abelitis Teofilis and Abelitis FV, et al	4,384.52	7,150.55	10,748.31	22,283.38

⁶⁵ Properties are listed in this Index by Square, Suffix and Lot (SSL)

⁶⁶ The term Deed Bill is explained in the Glossary (Appendix 5).

⁶⁷ These payments refer to those made to OTR only. They may not include all attorney fees, title searches and other amounts that the investor may have paid.

Review of Residential Real Property Tax Lien Sales

Table 10 (Continued)

	<i>Tax Sale Year</i>	<i>SSL⁶⁸</i>	<i>Property Owners of Record/Defendants</i>	<i>Tax Sale Delinquent Amount</i>	<i>Subsequent Payments</i>	<i>Deed Bill⁶⁹</i>	<i>Total⁷⁰</i>
48	2006	5205/0027	Chase Manhattan Bank/Brad Williams, et al	1,934.13	1,932.88	21,763.14	25,630.15
49	2003	5212/0021	Virginia Watson, et al	608.63	0.00	2,208.34	2,816.97
50	2007	5249/0145	James C. Covington, et al	2,166.64	0.00	33,673.97	35,840.61
51	2003	5259/0007	FUNB Plymouth Custodian SPV, et al	2,208.13	14,923.39	5,776.55	22,908.07
52	2003	5262/0811	Clara Murphy, et al	378.77	0.00	4,233.01	4,611.78
53	2007	5269/0021	Amanda Avery/Shirley Walker/Dorothy Moore, et al	1,095.35	1,973.45	3,700.16	6,768.96
54	2005	5269/0031	Deborah & Bernard Williams, et al	1,361.93	2,181.82	2,197.12	5,740.87
55	2003	5290/0124	Pattie Dorsey, et al ^(∞)	3,209.31	0.00	3,762.55	6,971.86
56	2003	5301/0031	HHW Investments et al ^(¥)	1,666.60	0.00	5,133.76	6,800.36
57	2010	5331/2001	Aphiah I & II Cooperative, Inc. et al	2,123.28	0.00	5,056.80	7,180.08
58	2009	5360/0194	Donelia Lucas/Herbert Lucas, Sr., et al	3,400.92	0.00	10,536.25	13,937.17
59	2007	5392/0112	Elsie Burke /Tony J. Jeter, et al	1,479.44	6,030.43	67,473.20	74,983.07
60	2004	5397/2018	Agnes T. Slye Jones/Margaret Christine Slye et al	4,779.16	1,296.02	626.78	6,701.96
61	2004	5398/0074	Sherman D. Morris/ Evelyn (E.L.) Morris, et al	1,071.46	5,018.21	1,973.52	8,063.19
62	2004	5399/0063	William F. Duckett/Joyce Duckett, et al	532.24	0.00	4,036.98	4,569.22
63	2006	5417/0064	Carleton T. Johnson/Mary Loving Johnson	1,358.26	0.00	0.00	1,358.26
64	2008	5447/0809	Alice E. Ellis/Raymond V. Ellis et al	2,276.84	0.00	20,677.47	22,954.31
65	2003	5565/2057	Sterling Crosby/ David Gatewood, et al	582.93	Unknown	Unknown	582.93
66	2008	5597/0007	1626 R Street SE LLC/Terry Satterfield, Jr. et al	1,554.36	0.00	2,944.57	4,498.93
67	2010	5729/2001	First Liberty National Bank/Michael White, et al	1,382.30	0.00	4,070.94	5,453.24
68	2004	5792/0829	Melvin L. Bryant, et al ^(¥)	10,983.56	0.00	0.00	10,983.56
69	2003	5807/0949	Ruth G. Hall, et al	456.48	0.00	4,004.62	4,461.10
70	2003	5822/0822	Earl & Persene Peters, et al	8,901.17	0.00	Unknown	8,901.17
71	2008	5827/0012	Dean Street Mews, LLC, et al	2,170.55	0.00	10,399.23	12,569.78

⁶⁸ Properties are listed in this Index by Square, Suffix and Lot (SSL)

⁶⁹ The term Deed Bill is explained in the Glossary (Appendix 5).

⁷⁰ These payments refer to those made to OTR only. They may not include all attorney fees, title searches and other amounts that the investor may have paid.

Review of Residential Real Property Tax Lien Sales

Table 10 (Continued)

	<i>Tax Sale Year</i>	<i>SSL⁷¹</i>	<i>Property Owners of Record/Defendants</i>	<i>Tax Sale Delinquent Amount</i>	<i>Subsequent Payments</i>	<i>Deed Bill⁷²</i>	<i>Total⁷³</i>
72	2003	5946/0009	Richard Wright, et al	446.97	0.00	1,615.60	2,062.57
73	2006	6171/0036	Betty J. Woodard /Anthony B. Woodard, et al	440.70	0.00	12,234.44	12,675.14
74	2004	6219/0010	John D. Branch, Jr. & Ruth B. Smith, et al	394.42	Unknown	Unknown	394.42
FORECLOSURES REPORTED IN THE WASHINGTON POST							
75 ^(*)	2004	2841/0100	Thomas McRae	1,025.89	2,088.12	1,304.06	4,418.07
76 ^(*)	2008	5429/0023	Hattie Dorsett	7,971.05	0.00	7,026.84	14,997.89

Source: OIO analysis of ITS data and RPTA/TSU deed files.

Legend: ^(*) Deed subsequently vacated

^(∞) Foreclosure Pending

^(*) Settlement/Stipulation agreement reached by both parties

The Washington Post highlighted properties ^(*) were foreclosed as a result of real property tax liens. These properties did not meet the *Act's* review criteria; for property class code or the amount of delinquent real property taxes, respectively; however, we have included a detailed review for the record.

⁷¹ Properties are listed in this Index by Square, Suffix and Lot (SSL)

⁷² The term Deed Bill is explained in the Glossary (Appendix 5).

⁷³ These payments refer to those made to OTR only. They may not include all attorney fees, title searches and other amounts that the investor may have paid.

Review of Residential Real Property Tax Lien Sales

Table 11
Amounts Paid By Investors to Acquire the Foreclosed Properties
(With the Assessed Value at the time of Foreclosure by the Court)

	<i>Tax Sale Year</i>	<i>SSL</i>	<i>Property Owners of Record/Defendants</i>	<i>Tax Sale Investor⁷⁴</i>	<i>Payment Amount to OTR from Table 10⁷⁵</i>	<i>Assessed Value at Foreclosure</i>
1	2007	0509E/0802	Myron and Joanne Ballard/US Bank, N.A.	Salta Group, Inc	\$ 2,446.97	\$388,830.00
2	2006	0510/0154	Ida Carter/Louisa Carter, et al	Jefferson Tax Fund LLC	15,201.01	431,250.00
3	2007	0519/0072	H & H Real Estate, et al	Embassy Tax Services, LLC	17,721.55	Vacated
4	2003	0750/0134	Annie M. Leach & John Henry Leach, et al	First Liberty National	22,883.13	Settlement
5	2003	1110/0062	Genovia Richardson, Wilbur Richardson, et al	Heartwood 88, LLC	1,382.90	Vacated
6	2009	1118/0034	Violet Tinsley & Arthur P. Tinsley et al	James F. Schneider	15,469.73	Vacated
7	2007	2226/2202	Faith Rubin, et al	Heartwood 20, LLC	7,765.44	247,580.00
8	2009	2609/2001	Lyle Rittenhouse, et. al	Brandkraal, PLLC	9,923.70	296,220.00
9	2007	2824/0117	Lynn Nathaniel Johnson, Kenneth Johnson, et al	Wiper Corporation	7,695.02	Pending
10	2007	2836/0062	Milagro Morejon, et al	TCF National Bank, FBO Aeon	13,742.48	Vacated
11	2006	2838/0027	Robert D. Venson, et al	Hallbrook Homes, LLC	2,970.40	514,200.00
12	2005	2977/0105	Thomas E. White & Martha O. White, et al	JC Solutions, LLC	1,018.54	Vacated
13	2007	3010/0091	Frances M. Ferguson/Robert Young (Life Tenant)	Embassy Tax Services, LLC	2,370.64	357,450.00
14	2005	3088/0809	Glenlivet Park Cooperative, Inc. et al	District Tax Services	40,486.73	703,340.00
15	2005	3116/0031	Dorothy B. Akins (Estate of Akins, Dorothy), et al	Akaii and Kevin Lineberger	5,960.71	488,830.00
16	2003	3211/0084	James McMickle Sr. & Gladys McMickle et al	VCTR Trust	5,882.96	Vacated
17	2008	3228/0041	Jameille Thomas, et al	Capital Source Bank, FBO Aeon	97,508.70	308,420.00
18	2008	3251/0187	Edna Allen, et al	Redemptor Litium LLC	133,508.69	220,400.00
19	2009	3313/2003	Bruce Majors, et al	Redemptor Litium LLC	16,780.58	293,220.00
20	2006	3509/0070	Bryan Hale, et al	Capitol Tax Services	18,119.29	457,540.00
21	2003	3524/0043	Veronica L. Thomas, et al	Jeri Greenberg	20,666.60	383,420.00
22	2003	3684/0021	Alma C. Butler, et al	Daniel Telkay & Y. Hagos	8,466.70	Vacated

⁷⁴ Tax Sale Investor not reflect any assignments and sale of the rights to the tax liens by the original purchaser of the tax liens at the tax sale.

⁷⁵ These payments refer to those made to OTR only. They may not include all attorney fees, title searches and other amounts that the investor may have paid.

Review of Residential Real Property Tax Lien Sales

Table 11 (Continued)

	<i>Tax Sale Year</i>	<i>SSL</i>	<i>Property Owners of Record/Defendants</i>	<i>Tax Sale Investor⁷⁶</i>	<i>Payment Amount to OTR from Table 10⁷⁷</i>	<i>Assessed Value at Foreclosure</i>
23	2009	3776/0060	Rosa L. Cook, Estate of William A. Cook, et al	Richard T. Cockerill	16,758.52	228,260.00
24	2005	3912/0027	Rodger L. Taylor & Earline Taylor, et al	VCRT Trust	284.56	194,160.00
25	2008	3913/0007	George E. Williams & Linda Williams, et al	Capital Source Bank, FBO Aeon	13,012.89	241,680.00
26	2009	4061/0140	Violet and Arthur Tinsley et al	Capital Source Bank, FBO Aeon	22,540.51	293,220.00
27	2005	4076/0196	Joseph S. Newman & Mary E. Newman	Cititax Group, LLC	8,121.85	242,770.00
28	2005	4320/0046	Daisy H. Dolsey/Beverly Smalls, et al	District Tax Services, LLC	7,515.94	316,530.00
29	2007	4338/0026	Steward Investment Co./Steward Investment LLC, et al	Embassy Tax Services, LLC	11,982.73	271,240.00
30	2007	4445/0072	Jean Robinson/Estate of Jean Robinson, et al	Rimelon LLC	8,005.62	214,760.00
31	2004	4470/0107	Isaiah & Myrtle West/John Satterwhite	District Tax Services, LLC	492.83	227,380.00
32	2004	PAR/0155/0012	Herbert Bandy/Theodosia M. Bandy, et al	2415 Associates, LLC	1,136.80	Vacated
33	2003	4540/0084	Ruby V. Harley, et al	Heartwood 88, LLC	749.53	190,410.00
34	2003	4540/0182	Viola E. Lewis	Barry Gediman & Edward Wilson	27,588.70	115,390.00
35	2003	4540/0217	Doris M. Kingsbury/Dorothy Kingsbury et al	Sunrise Atlantic, LLC	683.81	186,040.00
36	2010	4559/0050	Donald Finley & Sheila Finley Cary et al	Elm Capital, LLC	5,400.29	Settlement
37	2003	5002/0074	Alma Butler & Booker T. Butler, et al	Mooring Tax Asset Group	10,525.30	152,150.00
38	2004	5048/0064	Linette B. Harley/Estate of Florence B. Parker, et al	Azhari Omar Hamza	6,200.16	Settlement
39	2004	5092/0013	Olive aka Oliver A. Link/Olive A. Link, et al	Akintoye O. Shoetan	6,328.97	180,760.00
40	2004	5102/0047	Yvonne Gaskins, et al	Mooring Tax Asset Group	1,176.87	115,910.00
41	2007	5125/0877	Lottie V. Johnson/Catherine L. Smith, et al	VF Tax, LLC	12,127.96	183,320.00
42	2006	5136/0013	Bennie R. Coleman, et al	Embassy Tax Services, LLC	697.64	223,870.00
43	2004	5149/0087	John A. Wilson and Hallie Wilson, et al	Mooring Tax Asset Group	3,058.89	90,680.00

⁷⁶ Tax Sale Investor may not reflect any assignments and sale of the rights to the tax liens by the original purchaser of the tax liens at the tax sale.

⁷⁷ These payments refer to those made to OTR only. They may not include all attorney fees, title searches and other amounts that the investor may have paid.

Review of Residential Real Property Tax Lien Sales

Table 11 (Continued)

	<i>Tax Sale Year</i>	<i>SSL</i>	<i>Property Owners of Record/Defendants</i>	<i>Tax Sale Investor⁷⁸</i>	<i>Payment Amount to OTR from Table 10⁷⁹</i>	<i>Assessed Value at Foreclosure</i>
44	2004	5154/0019	David W. Porter/Laura Porter, et al	Wachovia /SASS Muni DTR	14,203.43	181,300.00
45	2003	5179/0021	Abellitis Teofilis and Abelitis FV, et al	Heartwood 88, LLC	22,283.38	64,710.00
46	2003	5190/0034	Joe B. & Daisy Leach, et al	Heartwood 88, LLC	2,965.22	171,030.00
47	2003	5191/0875	Charles H. Bowie/Anthony L. Bowie (Personal Representative) et al	Edward P. Wilson	4,011.88	121,880.00
48	2006	5205/0027	Chase Manhattan Bank/Brad Williams, et al	Sunrise Atlantic, LLC	25,630.15	152,230.00
49	2003	5212/0021	Virginia Watson, et al	VCRT Trust	2,816.97	54,160.00
50	2007	5249/0145	James Covington, et al	VF Tax, LLC	35,840.61	165,090.00
51	2003	5259/0007	FUNB Plymouth Custodian SPV, et al	Sunrise Atlantic, LLC	22,908.07	122,270.00
52	2003	5262/0811	Clara Murphy et al	VCRT Trust	4,611.78	202,780.00
53	2007	5269/0021	Amanda Avery/Shirley Walker/Dorothy Moore, et al	Embassy Tax Services, LLC	6,768.96	155,850.00
54	2005	5269/0031	Deborah & Bernard Williams, et al	Heartwood 88, LLC	5,740.87	167,910.00
55	2003	5290/0124	Pattie Dorsey, et al	VCRT Trust	6,971.86	Pending
56	2003	5301/0031	HHW Investments, et al	Heartwood 88, LLC	6,800.36	Vacated
57	2010	5331/2001	Aphiah I & II Cooperative, Inc., et al	Divot Capital, LLC	7,180.08	81,050.00
58	2009	5360/0194	Donelia Lucas/Herbert Lucas, Sr., et al	Rimelon DC, LLC	13,937.17	217,750.00
59	2007	5392/0112	Elsie Burke/Tony J. Jeter, et al	VF Tax, LLC	74,983.07	164,410.00
60	2004	5397/2018	Agnes T. Slye Jones/Margaret Christine Slye, et al	Wachovia-Bank	6,701.96	80,110.00
61	2004	5398/0074	Sherman D. Morris/Evelyn (E.L.) Morris, et al	Daphne B. Bernard	8,063.19	226,910.00
62	2004	5399/0063	William F. Duckett/Joyce Duckett, et al	Tax Corp 2005, LLC	4,569.22	149,530.00
63	2006	5417/0064	Carleton T. Johnson/Mary Loving Johnson	Salta Group, Inc	1,358.26	244,850.00
64	2008	5447/0809	Alice E. Ellis/Raymond V. Ellis, et al	Wiper Corporation	22,954.31	192,140.00
65	2003	5565/2057	Sterling Crosby/David Gatewood, et al	Heartwood 88, LLC	582.93	60,310.00
66	2008	5597/0007	1626 R Street SE LLC/Terry Satterfield Jr., et al	Potomac Tax Services, LLC	4,498.93	263,370.00
67	2010	5792/0827	First Liberty National Bank/Michael White, et al	Randolph T. Oldes, Sr.	5,453.24	68,680.00
68	2004	5792/0829	Melvin L. Bryant, et al	Plymouth Financial	10,983.56	Vacated

⁷⁸ Tax Sale Investor may not reflect any assignments and sale of the rights to the tax liens by the original purchaser of the tax liens at the tax sale.

⁷⁹ These payments refer to those made to OTR only. They may not include all attorney fees, title searches and other amounts that the investor may have paid.

Review of Residential Real Property Tax Lien Sales

Table 11 (Continued)

	<i>Tax Sale Year</i>	<i>SSL</i>	<i>Property Owners of Record/Defendants</i>	<i>Tax Sale Investor⁸⁰</i>	<i>Payment Amount to OTR from Table 10⁸¹</i>	<i>Assessed Value at Foreclosure</i>
69	2003	5807/0949	Ruth G. Hall	VCRT Trust	4,461.10	107,340.00
70	2003	5822/0822	Earl & Persene Peters, et al	Yohannes H. Gebremichael	8,901.17	107,810.00
71	2008	5827/0012	Dean Street Mews, LLC, et al ⁸²	Potomac Tax Services, LLC	12,569.78	132,270.00
72	2003	5946/0009	Richard Wright, et al	VCRT Trust	2,062.57	109,160.00
73	2006	6171/0036	Betty J. Woodard/Anthony B. Woodard, et al	Sunrise Atlantic, LLC	12,675.14	168,220.00
74	2004	6219/0010	John D. Branch, Jr. & Ruth B. Smith, et al	Strategic Lien Acquisitions, LLC	394.42	164,470.00
FORECLOSURES REPORTED IN THE WASHINGTON POST						
75 ^(k)	2004	2841/0100	Thomas J. McRae, et al	Heartwood 88, LLC	4,418.07	Settlement
76 ^(k)	2008	5429/0023	Hattie Dorsett, Eric Dorsett et al	Potomac Tax Services	14,997.89	177,100.00

Source: OIO analysis of ITS data and RPTA/TSU tax deed and data files.

The Washington Post highlighted properties (k) were foreclosed as a result of real property tax liens. These properties did not meet the *Act's* review criteria; for property class code or the amount of delinquent real property taxes, respectively; however, we have included a detailed review for the record.

⁸⁰ Tax Sale Investor may not reflect any assignments and sale of the rights to the tax liens by the original purchaser of the tax liens at the tax sale.

⁸¹ These payments refer to those made to OTR only. They may not include all attorney fees, title searches and other amounts that the investor may have paid.

⁸² This property is a raised building.

Review of Residential Real Property Tax Lien Sales

Detailed Analysis of Foreclosed Properties and Conclusion

The Council of the District of Columbia, in passing the *Act*, directed OIO to perform specific reviews of the residential real property tax liens sold at each tax sale auction during the period 2003 through 2013.⁸³ The *Act* required that we identify all residential properties with an outstanding delinquent real property tax balance of less than \$2,500.00. We found that 9,395 properties met the *Act*'s requirements for review.

In further discussions with Councilmember Cheh and her staff, regarding this report, they requested that OIO provide a narrative specifically addressing the 74 residential dwellings that were foreclosed during the review period. These summaries of the individual cases start on page 42. OIO based the summaries on data contained in no-cost publicly available websites, Court records, deed packages maintained by RPTA/TSU, ROD, and data from both the ITS and the D.C. Ledger databases.

This report addresses other requirements of the *Act* in the several tables located in the earlier sections of this report. We provided data on the locations of the foreclosed properties by:

- Ward – Data included in Tables 7-a, 8-a and the individual summaries. These data were extracted from the ITS database.
- Age Greater than 60 at the time of the tax sale – Data is included Tables 9-a, 9-b, 9-c and in the individual summaries. We extracted from public databases, ITS tax records, and the EDW database.
- Homestead Deduction and Senior Citizen Exemptions – Data is included in the individual summaries and was extracted from the ITS database. We did not determine whether an owner/taxpayer may be eligible for the deduction and exemption, but only if such information was included in ITS.
- Disability Exemption – We identified one owner/taxpayer that received this exemption.
- Veteran – We were not able to provide any data regarding an individual's veteran's status due to the lack of access to such information. At the time of this report, the D.C. Council has not approved a real property tax deduction or exemption for veterans.
- Attorney Fees – We were not able to provide the amount of the attorney fees paid by the owner/taxpayer or investor. This amount generally is not included in the data that OIO could access.

⁸³ The 2013 tax sale was cancelled at the request of the Mayor see OCFO, OTR, Testimony of Stephen M. Cordi, DCFO/OTR, *Public Hearing on Bill 20-23 Residential Real Property Equity and Transparency Act of 2013, Bill 20-318 Senior Citizen Real Property Relief Act of 2013, and Bill 20-476 District Real Property Tax Sale of 2013*; October 17, 2013; page 6; found at: <http://cfo.dc.gov/release/public-hearing-bill-20-23-residential-real-property-equity-and-transparency-act-2013-bill-20> (last reviewed January 9, 2014)

Review of Residential Real Property Tax Lien Sales

INDEX OF FORECLOSED RESIDENTIAL PROPERTIES

	<i>Tax Sale Year</i>	<i>SSL⁸⁴</i>	<i>Property Owners of Record/Defendants</i>	<i>Delinquent Amount⁸⁵</i>	<i>Ward</i>	<i>Page No.</i>
1	2007	0509E/0802	Myron and Joanne Ballard/US Bank, N.A, et al	\$ 2,446.97	5	45
2	2006	0510/0154	Ida Carter/Louisa Carter, et al	2,999.28	2	46
3	2007	0519/0072	H & H Real Estate, et al ^(Y)	3,000.14	5	47
4	2003	0750/0134	Annie M. Leach & John Henry Leach, et al ^(*)	3,345.26	6	49
5	2003	1110/0062	Genovia Richardson, Wilbur Richardson, et al ^(Y)	1,382.90	6	50
6	2009	1118/0034	Violet Tinsley & Arthur P. Tinsley, et al ^(Y)	2,297.38	6	51
7	2007	2226/2202	Faith Rubin, et al	2,927.75	3	52
8	2009	2609/2001	Lyle Rittenhouse , et al	2,487.88	1	53
9	2007	2824/0117	Lynn Nathaniel Johnson, Kenneth Johnson, et al ^(∞)	1,855.07	4	54
10	2007	2836/0062	Milagro Morejon, et al ^(Y)	487.34	1	55
11	2006	2838/0027	Robert D. Venson, et al	2,970.40	1	56
12	2005	2977/0105	Thomas E. White & Martha O. White, et al ^(Y)	1,018.54	4	58
13	2007	3010/0091	Frances M. Ferguson/Robert Young (Life Tenant), et al	959.70	4	59
14	2005	3088/0809	Glenlivet Park Cooperative, Inc, et al	2,570.33	1	60
15	2005	3116/0031	Dorothy B. Akins /(Estate of Akins, Dorothy), et al	905.69	5	61
16	2003	3211/0084	James McMickle Sr.& Gladys McMickle, et al ^(Y)	574.77	4	62
17	2008	3228/0041	Jameille Thomas, et al	2,160.25	4	64
18	2008	3251/0187	Edna Allen, et al	1,676.55	4	65
19	2009	3313/2003	Bruce Majors, et al	2,684.96	4	66
20	2006	3509/0070	Bryan Hale, et al	3,050.37	5	67
21	2003	3524/0043	Veronica L. Thomas, et al	13,333.81	5	68
22	2003	3684/0021	Alma C. Butler, et al ^(Y)	621.21	5	69
23	2009	3776/0060	Rosa L. Cook, Estate of William A. Cook, et al	1,760.44	5	70
24	2005	3912/0027	Rodger L. Taylor & Earline Taylor, et al	284.56	5	71
25	2008	3913/0007	George E. Williams & Linda Williams, et al	1,664.00	5	72
26	2009	4061/0140	Violet and Arthur Tinsley, et al	2,070.89	5	73
27	2005	4076/0196	Joseph S. Newman & Mary E. Newman	1,077.18	5	74
28	2005	4320/0046	Daisy H. Dolsey / Beverly Smalls, et al	406.54	5	75
29	2007	4338/0026	Steward Investment Company/Steward Investment LLC, et al	1,201.15	5	76
30	2007	4445/0072	Jean Robinson / Estate of Jean Robinson, et. al	586.67	5	77
31	2004	4470/0107	Isaiah & Myrtle West / John Satterwhite, et al	492.83	5	79

⁸⁴ Properties are listed in this Index by Square, Suffix and Lot (SSL)

⁸⁵ The Total delinquent amount includes delinquent real property taxes, penalties and interest, tax sale fee, and other external agency fees.

Legend: ^(Y) Deed subsequently vacated
^(∞) Foreclosure Pending
^(*) Settlement/Stipulation agreement reached by both parties

Review of Residential Real Property Tax Lien Sales

INDEX OF FORECLOSED RESIDENTIAL PROPERTIES (Continued)

	<i>Tax Sale Year</i>	<i>SSL</i>	<i>Property Owners of Record/Defendants</i>	<i>Delinquent Amount</i>	<i>Ward</i>	<i>Page No.</i>
32	2004	PAR/0155/ 0012	Herbert Bandy/Theodosia M. Bandy, et al ^(¥)	271.82	5	80
33	2003	4540/0084	Ruby V. Harley, et al	749.53	6	82
34	2003	4540/0182	Viola E. Lewis, et al	3,490.97	6	83
34	2003	4540/0217	Doris M. Kingsberry/Dorothy Kingsbury, et al	683.81	6	84
36	2010	4559/0050	Donald Finley & Shelia Finley Cary, et al ^(*)	1,770.48	7	85
37	2003	5002/0074	Alma Butler & Booker T. Butler , et al	5,106.66	7	86
38	2004	5048/0064	Linette B. Harley/Estate of Florence B. Parker, et al ^(*)	490.67	7	87
39	2004	5092/0023	Olive aka Oliver A Link/Olive A Link et al	1,169.35	7	89
40	2004	5102/0047	Yvonne Gaskins, et al	287.78	7	90
41	2007	5125/0877	Lottie V. Johnson/Catherine L. Smith, et al	4,110.75	7	91
42	2006	5136/0013	Bennie R. Coleman Jr. et al	317.35	7	92
43	2004	5149/0087	John A. Wilson and Hallie Wilson, et al	691.17	7	94
44	2004	5154/0019	David W. Porter/ Laura Porter , et al	1,098.07	7	95
45	2003	5179/0021	Abelitis Teofilis and Abelitis FV, et al	4,384.52	7	96
46	2003	5190/0034	Joe B.& Daisy Leach, et al	534.99	7	97
47	2003	5191/0875	Charles L. Bowie/ Anthony L. Bowie (Personal Representative), et al	401.17	7	98
48	2006	5205/0027	Chase Manhattan Bank/Brad Williams, et al	1,934.13	7	99
49	2003	5212/0021	Virginia Watson, et al	608.63	7	101
50	2007	5249/0145	James C. Covington, et al	2,166.64	7	102
51	2003	5259/0007	FUNB Plymouth Custodian SPV, et al	2,208.13	7	103
52	2003	5262/0811	Clara Murphy, et al	378.77	7	105
53	2007	5269/0021	Amanda Avery/Shirley Walker/Dorothy Moore, et al	1,095.35	7	106
54	2005	5269/0031	Deborah & Bernard Williams, et al	1,361.93	7	107
55	2003	5290/0124	Pattie Dorsey, et al ^(∞)	3,209.31	7	108
56	2003	5301/0031	HHW Investments et al ^(¥)	1,666.60	7	110
57	2010	5331/2001	Aphiah I & II Cooperative, Inc. et al	2,123.28	7	111
58	2009	5360/0194	Donelia Lucas/Herbert Lucas, Sr., et al	3,400.92	7	112
59	2007	5392/0112	Elsie Burke /Tony J. Jeter, et al	1,479.44	7	113
60	2004	5397/2018	Agnes T. Slye Jones/Margaret Christine Slye et al	4,779.16	7	114
61	2004	5398/0074	Sherman D. Morris/ Evelyn (E.L.) Morris, et al	1,071.46	7	115
62	2004	5399/0063	William F. Duckett/Joyce Duckett, et al	532.24	7	116
63	2006	5417/0064	Carleton T. Johnson/Mary Loving Johnson	1,358.26	7	117
64	2008	5447/0809	Alice E. Ellis/Raymond V. Ellis et al	2,276.84	7	118

Legend: ^(¥) Deed subsequently vacated
^(∞) Foreclosure Pending
^(*) Settlement/Stipulation agreement reached by both parties

Review of Residential Real Property Tax Lien Sales

INDEX OF FORECLOSED RESIDENTIAL PROPERTIES (Continued)

	<i>Tax Sale Year</i>	<i>SSL</i>	<i>Property Owners of Record/Defendants</i>	<i>Delinquent Amount</i>	<i>Ward</i>	<i>Page No.</i>
65	2003	5565/2057	Sterling Crosby/David Gatewood, et al	582.93	8	120
66	2008	5597/0007	1626 R Street SE LLC/Terry Satterfield, Jr. et al	1,554.36	8	121
67	2010	5729/2001	First Liberty National Bank/Michael White, et al	1,382.30	8	122
68	2004	5792/0829	Melvin L. Bryant, et al ^(*)	10,983.56	8	123
69	2003	5807/0949	Ruth G. Hall, et al	456.48	8	124
70	2003	5822/0822	Earl & Persene Peters, et al	8,901.17	8	125
71	2008	5827/0012	Dean Street Mews, LLC, et al	2,170.55	8	126
72	2003	5946/0009	Richard Wright, et al	446.97	8	127
73	2006	6171/0036	Betty J. Woodard /Anthony B. Woodard, et al	440.70	8	128
74	2004	6219/0010	John D. Branch, Jr. & Ruth B. Smith, et al	394.42	8	129
FORECLOSURES REPORTED IN THE WASHINGTON POST						
75 ^(*)	2004	2841/0100	Thomas J. McRae, et al	1,025.89	1	130
76 ^(*)	2008	5429/0023	Hattie Dorsett, Eric Dorsett, et al	7,026.84	7	132
28	2005	4320/0046	Daisy H. Dolsey/Beverly Smalls, et al	406.54	5	76
42	2006	5136/0013	Bennie R. Coleman, Jr. et al	317.35	7	93

Legend: ^(*) Deed subsequently vacated
^(∞) Foreclosure Pending
^(*) Settlement/Stipulation agreement reached by both parties

The Washington Post highlighted properties ^(*) were foreclosed as a result of real property tax liens. These properties did not meet the *Act's* review criteria; however, we have included a detailed review for the record.

Note: Detailed narratives for each of the foreclosed residential properties begin on page 45.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	0509/E/0802	5	Myron and Joanne Ballard/ US Bank, N.A, et al	NA	Y	N	N
Delinquent Real Property Tax: \$2,446.97 (\$1,784.06 in taxes and \$662.91 in P&I)				Tax Sale Buyer: Salta Group, Inc on July 13, 2007			
External Agency Fees: -0-							
Subsequent Payments: -0-				<div>Assessed Value at Tax Sale: \$330,820</div> <div>Assessed Value at Foreclosure: \$388,830</div>			
Deed Bill: -0-							
Total RP Taxes Paid: \$2,446.97							

Summary:

Records at the Recorder of Deeds (ROD) indicate that the former property owner was deeded the property on January 4, 2006. The property was foreclosed by US Bank (the Bank) on May 31, 2007, prior to the tax sale; therefore, the bank was listed as the defendant in the complaint. The final delinquent real property tax bill issued prior to tax sale and due May 31, 2007, was addressed to the former owners of record at the property address.

The Salta Group, Inc (Plaintiff) filed a Complaint of Tax Lien on August 8, 2008. The plaintiff served notice to the Bank (defendant) by publication, posting, and summons. The defendant was served on January 30, 2009; however, on June 10, 2009, the court questioned the service on the defendant. The plaintiff agreed to attempt to contact the branch manager, who signed for the service, to ensure he was authorized to do so.

Tax system records indicate a taxpayer called the Office of Tax and Revenue (OTR) on March 24, 2009, to question if a tax sale had occurred. The taxpayer was informed of the 2007 tax sale, along with the attorney information to pay attorney fees and current amount due by March 31, 2009.

ROD records indicate US Bank sold the property on July 24, 2009 to a third party, and the title company paid all of the taxes due on September 15, 2009, per review of the online payment history and a "note" in the tax system, dated April 27, 2010.

The court granted the plaintiff's amended motion for judgment by default on June 14, 2010, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, as well as other persons with interests in the property, none of whom redeemed the property.

There were no outstanding taxes and fees due on the property as the current owner's title company paid the balance due. Salta contacted OTR on June 23, 2010, regarding the payments that were made and stated they would contact the current owner and requested OTR to move forward with the deed. Based on Salta's request, the OTR signed the deed granting the property to Salta Group, Inc on July 30, 2010. Salta recorded the deed on June 20, 2011.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2006	0510/0154	2	Ida Carter/Louisa Carter, et al	Y/ Unknown	N	N	N
Delinquent Real Property Tax: \$ 2,999.28 (\$2,344.31 taxes and \$654.97 in P&I) External Agency Fees: -0- Subsequent Payment: 7,729.68 Deed Bill: <u>4,472.05</u> Total RP Taxes Paid: \$15,201.01				Tax Sale Buyer: Jefferson Tax Fund, LLC on July 14, 2006			
				Assessed Value at Tax Sale: \$271,220		Assessed Value at Foreclosure: \$431,250	

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on December 24, 1923. The final delinquent real property tax bill issued prior to tax sale and due June 12, 2006, showed that the 2004 and 2005 taxes were outstanding. The bill was addressed to the owner of record in Hamilton, Ohio.

Jefferson Tax Fund, LLC (Plaintiff) filed a Complaint of Tax Lien on February 21, 2007. The plaintiff served the property owners (Defendants) by publication, posting, and attempted service by summons. Service was attempted from April 2007 through January 18, 2008. The plaintiff was granted a motion for service of process by publication on February 6, 2008.

The plaintiff indicated at a hearing held October 10, 2007, that it was unknown whether the defendant was living or deceased. Additionally, the plaintiff indicated on February 6, 2008, the co-defendant was not located.

The court granted the motion for default judgment filed by the Plaintiff on September 26, 2008, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, and other persons with interest who have not redeemed the property.

The plaintiff paid all outstanding taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Jefferson Tax Fund, LLC, on February 24, 2009.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	0519/0072	5	H & H Real Estate, et al	NA	N	N	N
Delinquent Real Property: (\$2,280.11 taxes and \$720.03 P&I)				\$ 3,000.14	Tax Sale Buyer: Embassy Tax Services on July 13, 2007		
External Agency Fees:				-0-			
Subsequent Payments:				9,975.48	Assessed Value at Tax Sale: \$387,030		
Deed Bill:				<u>4,745.93</u>			
Total RP Taxes Paid:				\$17,721.55	Assessed Value at Foreclosure: Deed Vacated		
Summary:							
<p>Records at the Recorder of Deeds indicate that the property owner was deeded the property on April 3, 2003. The final delinquent real property tax bill issued prior to tax sale and due May 31, 2007, was addressed to the owner of record at the property address. The notice showed a partial payment of 2006 taxes; however, a balance of \$2,781.73 was outstanding. By the tax sale in July 2007, the balance increased to \$3,000.14.</p>							
<p>Embassy Tax Services (Plaintiff) filed a Complaint of Tax Lien on February 28, 2008. The plaintiff served the property owner (Defendants) by publication and posting, and attempted service of summons. At a hearing held October 1, 2008, the plaintiff was attempting to serve the defendant, a general partnership. The plaintiff had no contact with the defendant and the taxes and special assessment were still due. The process server was sent to the property three (3) times and found that the property was under construction. The defendant was deemed to have been served by publication on October 19, 2009.</p>							
<p>On September 8, 2009, the tax records indicated that the mortgage company called to find out what was due to redeem the property. The caller was advised that \$17,745.70 was due to stop the tax sale. On September 15, 2009, a payment of \$17,745.70 was received for 2006-2009 taxes.</p>							
<p>The court granted the plaintiff's motion for default judgment on the defendant on January 25, 2010, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record owners and persons with interest in the property, none of whom redeemed the property.</p>							
<p>The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Embassy Tax Services on April 1, 2010.</p>							
<p>On May 17, 2010 the defendant filed a motion for a temporary restraining order, stay of writ of possession and for award of right of redemption. The case was reopened and the parties came to a stipulation/settlement agreement on May 26, 2010, requiring the defendant to pay the plaintiff</p>							

Review of Residential Real Property Tax Lien Sales

0519/0072 H & H Real Estate, et al (cont'd.)

for taxes, fees, and costs incurred. **The plaintiff's deed order was vacated.** On January 9, 2012, the plaintiff filed a motion to reopen the case and to reinstate the right to foreclosure due to an error in how the property was recorded. The Office of Attorney General agreed to work with the parties to resolve the matter. On June 6, 2012, the parties settled attorney fees and the motion to reopen and reinstate was withdrawn by the plaintiff. The case is now closed.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	0750/0134	6	Annie M. Leach & John Henry Leach, et al	N/ Y	N	N	N
Delinquent Real Property Tax: \$ 550.00 (\$518.88 taxes and \$31.12 P&I)				Tax Sale Buyer: First Liberty National Bank on July 18, 2003			
External Agency Fees: 2,795.26							
Subsequent Payments: 6,119.86				Assessed Value at Tax Sale: \$111,810			
Deed Bill: <u>13,418.01</u>							
Total RP Taxes Paid: \$ 22,883.13				Assessed Value at Foreclosure: Settlement			

Summary:

Records at the Recorder of Deeds (ROD) indicate that the property owners were deeded the property on March 5, 1970. Due to the “age” of the delinquent tax, we could not view the 2003 tax sale notice in the tax system; however, the final delinquent real property tax bill, issued prior to the 2005 tax sale and due June 6, 2005, indicated that the 2002, 2003, and 2004 taxes were still outstanding. The notice was addressed to the owners of record at the property address.

First Liberty National Bank (Plaintiff) filed a Complaint of Tax Lien on April 21, 2004. The plaintiff served the property owners (Defendants) by publication, posting, and service of summons. Service by summons was successful.

On November 23, 2005, the case was dismissed by the Judge as the plaintiff did not file an order as required. The plaintiff filed a motion to vacate the judgment and the case was reopened on December 27, 2005.

The court granted the plaintiff’s motion for default judgment on **one defendant only** on July 24, 2006, based on the plaintiff’s compliance with statutory requirements and publication, service, and notice requirements.

On January 8, 2008, a modified order was granted to show that the co-defendant **conveyed her interest** in the property to the plaintiff by virtue of a Settlement Agreement dated November 10, 2006, and by a Quitclaim deed dated November 10, 2006, recorded at ROD on December 8, 2006. A **consideration amount** was received by the co-defendant.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to First Liberty National Bank on June 29, 2009.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	1110/0062	6	Genovia Richardson/Wilbur Richardson, et al	N/ Unknown	Y	N	Y
Delinquent Real Property Tax: \$ 1,382.90 (\$1,057.84 taxes and \$312.06 in P&I \$13.00 tax sale fee)					Tax Sale Buyer: Heartwood 88, LLC on July 13, 2004		
External Agency Fees: -0-					Assessed Value at Tax Sale: \$182,140		Assessed Value at Foreclosure: Deed Vacated
Subsequent Payments: Unknown							
Deed Bill: <u>Unknown</u>							
Total RP Taxes Paid: \$ 1,382.90							
Summary: Records at the Recorder of Deeds (ROD) indicate that the property owners were deeded the property on April 17, 1970. Due to the “age” of the delinquent tax, we could not view the 2004 tax sale notice in the tax system; however, the final real property delinquent tax bill, issued prior to the 2005 tax sale and due June 6, 2005, indicated that the 2003 and 2004 taxes were still outstanding. The notice was addressed to the owners of record at the property address. Heartwood 88, LLC (Plaintiff) filed a Complaint of Tax Lien on January 26, 2005. The plaintiff served the property owners (Defendants) by publication, posting, and service of summons. There is an affidavit for service of summons on both defendants on October 15, 2005. The court granted the plaintiff’s motion for default judgment on the defendants on March 17, 2006. The judgment and order were not available for our review to determine the basis of the judgment. The deed file was not available to determine the amount paid by the plaintiff to obtain the deed. ROD records indicate that the deed was filed by Heartwood 88, LLC on September 20, 2006. On August 15, 2012, the defendant filed a separate complaint 2012 CA 006687 RP, against Heartwood 88, LLC and Sunrise Atlantic, the 2009 tax sale buyer. The parties went to mediation and a joint stipulation was proposed containing a settlement agreement and mutual releases. The judgment was granted in favor of the former property owner on November 20, 2012. The tax sale buyer’s deed was vacated, and the defendant is listed as the property owner in the tax records, effective January 10, 2013.							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2009	1118/0034	6	Violet Tinsley & Arthur P. Tinsley, et al	Y/ Y	N	N	N
Delinquent Real Property Tax: \$ 2,297.38 (\$1,639.22 taxes and \$658.16 P&I)				Tax Sale Buyer: James F. Schneider on December 2, 2009			
External Agency Fees: -0-				Assessed Value at Tax Sale: \$289,480		Assessed Value at Foreclosure: Deed Vacated	
Subsequent Payments: 9,796.47							
Deed Bill: <u>3,375.88</u>							
Total RP Taxes Paid: \$15,469.73							
Summary:							
<p>Records at the Recorder of Deeds indicate that the property owners were deeded the property on February 5, 1998. The final real property tax bill issued prior to tax sale and due June 1, 2009, indicated a partial payment towards the 2008 taxes; however a balance of \$1,999.85 was still outstanding. By December 2, 2009, the balance due and sold at tax sale was \$2,297.38. The notice was addressed to the owners of record in Capitol Heights, Maryland.</p> <p>On January 7, 2010, the online payment record indicates a payment of \$2,710.72 for 2008 delinquent taxes. An additional \$326.50 was deposited on September 7, 2010.</p> <p>James F. Schneider (Plaintiff) filed a Complaint of Tax Lien on December 10, 2010. The plaintiff attempted to serve the property owners (Defendants) by publication, posting, service of summons and mail. Service by summons was successful.</p> <p>At the April 13, 2011 hearing, the defendant represented that the taxes were paid. The records indicated that taxes were current as of February 11, 2010; however, attorney’s fees were outstanding and the parties agreed to discuss all fees and costs due. The defendant requested mediation for attorney fees and on January 18, 2012, the parties reached an agreement on the attorney fees. The defendant attempted to redeem the property and the case was continued to allow the defendant to make the payment; however, the defendant paid the taxes towards another lot. By December 5, 2012, the property was still not redeemed, and the plaintiff represented that he had not heard from the defendant about the outstanding taxes and provided a fee statement.</p> <p>The court granted the plaintiff’s motion for default judgment on the defendant on February 6, 2013, based on the plaintiff’s compliance with statutory requirement and due diligence in attempting to locate and join record and legal owners, and other persons with interest in the property, none of whom redeemed the property.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue (OTR) signed the deed granting the property to James F. Schneider on March 7, 2013.</p> <p>On August 4, 2013, the defendants filed a motion to vacate the judgment and void the tax deed filed. The motion was granted on August 16, 2013, and the case was re-opened. The judgment was dismissed by consent from both parties on October 30, 2013. The deed was vacated and the defendants re-gained control of the property. The tax system indicates the plaintiff was refunded by OTR for all amounts paid to obtain the deed.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	2226/2202	3	Faith Rubin, et al	Unknown	N	N	N
Delinquent Real Property Tax: \$ 2,927.75 (\$2,152.19 taxes and \$775.56 P&I)				Tax Sale Buyer: Heartwood 20, LLC on July 13, 2007 [assigned to Sunrise Atlantic, LLC]			
External Agency Fees: -0-							
Subsequent Payments: -0-				Assessed Value at Tax Sale: \$319,600			
Deed Bill: <u>4,837.69</u>							
Total RP Taxes Paid: \$ 7,765.44				Assessed Value at Foreclosure: \$247,580			

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on September 16, 2004. The final delinquent real property tax bill issued prior to tax sale and due May 31, 2007, was addressed to the owner of record in Washington, DC. A partial payment of the tax was paid; however, a balance of \$2,713.18 was outstanding. By the time of the tax sale in July 2007, the balance increased to \$2,927.75.

Sunrise Atlantic LLC (Plaintiff) filed a Complaint of Tax Lien on February 15, 2008. The plaintiff served the property owners (Defendant) by publication, posting, and attempted to notify the Defendants by service of summons and via mail. Service by summons was unsuccessful. Notices and court correspondence mailed to the defendant were returned to the court on at least three (3) occasions marked: "Return to Sender Unable to Forward." The plaintiff filed and was granted a motion for service by publication on September 29, 2011.

The online payment history indicates a payment of \$7,348.06 was deposited on July 18, 2008, for the 2005, 2006, and 2007 delinquent taxes. We could not determine the origin of the payment. On January 28, 2009, the plaintiff indicated they had contact with the defendant although they were having trouble serving her by summons. The plaintiff filed a motion to rule that the defendant was served by publication; however, the defendant contacted the court to request a continuance. An additional payment was made for the 2008 and 2009 real property taxes on October 8, 2009. We could not determine the origin of the payment. On January 20, 2010, the plaintiff indicated, for the record, that the real property taxes were being paid and there was still a \$60 deficiency; also, attorney's fees were still outstanding.

The court granted the plaintiff's motion for summary judgment on the defendant on September 24, 2012, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners and other persons with interest in the property, none of whom have redeemed the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Sunrise Atlantic on November 7, 2012.

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Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2009	2609/2001	1	Lyle Rittenhouse, et al	Deceased (2008)	Y	N	N
Delinquent Real Property Tax: (\$1,624.70 taxes and \$863.18 P&I)				\$2,487.88	Tax Sale Buyer: Brandkraal PLLC on December 2, 2009		
External Agency Fees:				-0-	Assessed Value at Tax Sale: \$307,230		Assessed Value at Foreclosure: \$296,220
Subsequent Payments:				-0-			
Deed Bill:				<u>7,435.82</u>			
Total RP Taxes Paid:				\$9,923.70			
Summary: <p>Records at the Recorder of Deeds indicate that the property owner was deeded the property on February 5, 2004. The final delinquent real property tax bill issued prior to tax sale and due June 1, 2009, showed that the 2005, 2006, 2007, and 2008 taxes were outstanding. The notice was sent to the owner of record at the property address.</p> <p>Brandkraal PLLC (Plaintiff) filed a Complaint of Tax Lien on July 21, 2010. The plaintiff attempted to serve the property owner (Defendant) by publication, posting, service of summons and mail. On January 20, 2011, the court granted the plaintiff's motion to deem the defendant served by publication and to enlarge the time for service. Mail to the defendant and the estate of the defendant was returned to the court between June 3, 2011 and September 12, 2011 marked: "Return to Sender, No such Number, Unable to Forward."</p> <p>The court granted the plaintiff's motion for default judgment on the defendant on October 25, 2011, based on the plaintiff's compliance with the statutory requirements and due diligence in attempting to locate and join record and legal owners and other persons with interest in the property, none of whom redeemed the property.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue (OTR) signed the deed granting the property to Brandkraal PLLC on February 1, 2012.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	2824/0117	4	Lynn Nathaniel Johnson Kenneth Johnson, et al	N/N	Y	N	N
Delinquent Real Property Tax: \$ 1,855.07 (\$1,324.32 taxes and \$530.75 P&I)				Tax Sale Buyer: Wiper Corporation on July 12, 2007			
External Agency Fees: -0-				Assessed Value at Tax Sale: \$460,490		Assessed Value at Foreclosure: Foreclosure Pending	
Subsequent Payments: -0-							
Deed Bill: <u>5,839.95</u>							
Total RP Taxes Paid: \$7,695.02							
Summary: Records at the Recorder of Deeds indicate that the property owners were deeded the property on September 18, 1995. The final delinquent real property tax bill issued prior to tax sale and due May 31, 2007, was addressed to the owners of record at the property address. Wiper Corporation (Plaintiff) filed a Complaint of Tax Lien on July 3, 2008. The plaintiff served the property owners (Defendant) by publication, posting, and attempted to notify the Defendants by service of summons and via mail. Service by summons was successful. At the February 11, 2009 hearing, the defendants expected to redeem the property. The taxes were paid and the plaintiff was to provide a payoff amount. The online payment history indicates payments totaling \$6,453.61 were deposited on February 17, 2009, and March 31, 2009. The payments were made on behalf of the property owner, and applied to the 2006, 2007, and 2008 real property taxes. At a hearing held June 10, 2009, the parties negotiated attorney fees and the plaintiff had an additional \$900 in taxes to pay. On January 13, 2010, the plaintiff agreed to reduce the legal fees to \$1,500. The defendants paid \$750 of the attorney's fees due; however, the taxes were no longer current. The court granted the motion for summary judgment on the defendant on February 16, 2011, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners and other persons with interest in the property, none of whom redeemed the property. The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Wiper Corporation on April 4, 2011. On September 28, 2011, the defendants filed a motion for relief from the judgment. On July 23, 2013, the court reached a tentative ruling for one defendant. The court ruled he did not meet his burden of establishing that he was entitled to relief. The second defendant's motion for relief, due to his medical condition, is still pending. The matter was continued until January 30, 2014. The case is still open.							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	2836/0062	1	Milagro Morejon, et al	N	N	N	N
Delinquent Real Property Tax: \$ 487.34 (\$297.22 taxes and \$190.12 P&I) External Agency Fees: -0- Subsequent Payments: 4,185.59 Deed Bill: <u>9,069.55</u> Total RP Taxes Paid: \$13,742.48				Tax Sale Buyer: TCF National Bank FBO Aeon Financial, LLC on July 11, 2007			
				Assessed Value at Tax Sale: \$385,130		Assessed Value at Foreclosure: Deed Vacated	

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on November 18, 1993. The final delinquent real property tax bill notice, issued prior to tax sale and due date May 31, 2007, was addressed to the owner of record at the property address, with a balance due of \$328.43. By the time the tax sale was held in July 2007, the balance increased to \$487.34.

Aeon Financial, LLC (Plaintiff) filed a Complaint of Tax Lien on January 14, 2008. The plaintiff served the property owner (Defendant) by publication, posting, and service of summons by certified mail. An affidavit of attempted service on the defendant was filed July 10, 2008.

A review of the online payment history indicates the property owner made a payment of \$1,500, received on May 8, 2008, after the complaint was filed. The payment was applied to tax years 2006 and 2007.

The court granted the motion for default judgment on the defendant on May 14, 2009, based on compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, and other persons with interests in the property, who did not redeem the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Aeon Financial on October 1, 2009.

In May 2010, the defendant filed a motion to vacate the judgment. On April 30, 2012, the court ruled in favor of the defendant, and the order granting the property to the plaintiff, was vacated. On March 18, 2013, the defendant indicated she had a contract to sell the property in order to redeem. The parties reached an agreement on attorney's fees and the property was redeemed by the defendant on July 14, 2013. Although the defendant redeemed the property, the court record indicates the case is undisposed (open), with the next hearing scheduled for March 2014.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2006	2838/0027	1	Robert D. Venson, et al	N	N	N	N
Delinquent Real Property Tax: (\$2,368.36 taxes & \$602.04 P&I)				\$ 2,970.40	Tax Sale Buyer: Hallbrook Homes, LLC on July 14, 2006		
External Agency Fees:				-0-	Assessed Value at Tax Sale: \$442,870		Assessed Value at Foreclosure: \$514,200
Subsequent Payments:				-0-			
Deed Bill:				-0-			
Total RP Taxes Paid:				\$2,970.40			

Summary:

Records at the Recorder of Deeds (ROD) indicate that the property owner was deeded the property on January 7, 2004. The final delinquent real property tax bill issued prior to tax sale and due June 12, 2006, was addressed to the owner of record in Bowie, MD. The notice indicated a portion of the taxes due was paid; however, a balance of \$2,753.85 was outstanding. By the time of the tax sale in July 2006, the balance increased to \$2,970.40.

Hallbrook Homes, LLC (Plaintiff) filed a Complaint of Tax Lien on June 21, 2007. The Plaintiff served the property owners (Defendants) by publication, service of summons and by mail. Summons of Service to the defendant was completed on October 4, 2007.

At status hearings held January 30, 2008 and April 2, 2008, the defendant updated his address, located in Hyattsville, MD, for the record. He indicated taxes were paid; however, the attorney fees were outstanding. A review of the on-line payment history indicates the payment was received September 15, 2007. The mortgage company paid the taxes and the defendant expected the mortgage company to pay the attorney fees also.

The court granted the plaintiff's motion for judgment on December 12, 2008, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners and other persons with interests in the property, none of whom attempted to redeem the property.

Review of the ROD records indicates that, while the foreclosure action for delinquent taxes was underway, the defendant's mortgage company also filed a foreclosure action and took control of the property on May 19, 2008. The mortgage company sold the property to a third party on March 6, 2009.

As it relates to the foreclosure action for delinquent taxes, the plaintiff was in negotiation with the Office of Tax and Revenue (OTR) throughout calendar year 2009, prior to paying the taxes and fees due on the property. The issue related to whether the defendant was ever notified of the

Review of Residential Real Property Tax Lien Sales

2838/0027 Robert D. Venson (cont'd.)

attorney fees due, in order to redeem the property. The OTR signed the deed granting the property to Hallbrook Homes on April 15, 2010.

On October 15, 2011, the plaintiff filed a motion to re-open the case, vacate the judgment, and declare the tax deed void. On February 24, 2012, the case was reopened and the order to void the tax deed was granted, signed on February 23, 2012. The plaintiff requested a dismissal of this case on September 12, 2012, and the case was dismissed in open court on September 19, 2012.

In a separate court action filed October 15, 2010, the new owner filed a complaint against Hallbrook Homes, LLC, the mortgage company, and related parties. On April 9, 2012, an agreement was reached through mediation. Tax records indicate Hallbrook Homes, LLC, is the owner of the property.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2005	2977/0105	4	Thomas E. White & Martha O. White, et al	N/ Deceased	N	N	N
Delinquent Real Property Tax: (\$815.21 in tax and \$203.33 P&I)				\$1,018.54	Tax Sale Buyer: JC Solutions, LLC on July 13, 2005		
External Agency Fees:				-0-	Assessed Value at Tax Sale: \$194,580		Assessed Value at Foreclosure: Deed Vacated
Subsequent Payments:				Unknown			
Deed Bill:				Unknown			
Total RP Taxes Paid:				\$1,018.54			
Summary:							
<p>Records at the Recorder of Deeds (ROD) indicate that the property owners were deeded the property on August 3, 1971. The final delinquent real property tax bill issued prior to tax sale and due June 6, 2005, was addressed to the owners of record at the property address.</p> <p>JC Solutions (Plaintiff) filed a Complaint of Tax Lien on May 1, 2006. The plaintiff notified the property owners (Defendants) by publication, posting, and attempted service of summons. Summons service was successful.</p> <p>The online payment history indicates \$3,889.08 was received June 19, 2006, for the 2004, 2005, and 2006 delinquent taxes. We could not determine the origin of the payment.</p> <p>At a hearing held on December 13, 2006, the defendant was present prior to the hearing but left; however, he indicated to the plaintiff that he wished to redeem the property. Redemption did not occur prior to February 12, 2007; therefore, the plaintiff filed a motion for default judgment.</p> <p>The court granted the plaintiff's motion for default judgment on the defendants on March 20, 2007. The judgment and order were not available for our review to determine the basis for the judgment.</p> <p>The deed file was also not available for us to determine the amount paid by the plaintiff to obtain the deed. ROD records indicate that the deed was filed by JC Solutions on September 12, 2007.</p> <p>On August 1, 2007, the defendant filed a motion to set aside the default judgment. The court granted the motion, and the case was re-opened on November 30, 2007. From February 20, 2008, through April 30, 2008, the defendant indicated he had to open an "estate" for his deceased wife to gather monies to pay. Both parties expected the defendant to redeem. At the July 23, 2008 hearing, the plaintiff indicated the defendant redeemed the property.</p> <p>On October 22, 2007, the District of Columbia and JC Solutions, LLC deeded the property back to the property owner as ordered by the court.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	3010/0091	4	Frances M. Ferguson/ Robert Young (Life Tenant), et al	Y	Y	Y	N
Delinquent Real Property Tax: \$ 959.70 (\$637.56 taxes and \$322.14 P&I)				Tax Sale Buyer: Embassy Tax Services on July 13, 2007			
External Agency Fees: -0-							
Subsequent Payments: 712.52				Assessed Value at Tax Sale: \$334,020			
Deed Bill: <u>698.42</u>							
Total RP Taxes Paid: \$ 2,370.64				Assessed Value at Foreclosure: \$357,450			

Summary:

Records at the Recorder of Deeds indicate that the record owner was deeded the property on June 23, 1958. The final delinquent real property tax bill issued prior to tax sale and due May 31, 2007, was addressed to the owner of record at the property address.

Embassy Tax Services (Plaintiff) filed a Complaint of Tax Lien on February 28, 2008. The plaintiff served the property owner and interested parties (Defendants) by publication and posting, and attempted service of summons. The defendants were successfully served July 18, 2008; however, the summonses were signed for by someone other than the listed defendants.

Online payment records indicate three payments totaling \$2,075, were received for the delinquent taxes on March 31, 2008; May 7, 2008; and August 14, 2008; after the complaint was filed. The payments were made by the property owner and were applied to 2006 and 2007 taxes.

A non-related party filed an answer to the complaint and a certificate regarding discovery on August 22, 2008. The plaintiff filed a motion to strike the answer and discovery requests by the non-party on September 16, 2008, as well as filed a motion to extend the time to serve. The court granted the plaintiff's motion to strike the answer and discovery requests as well as the motion to extend time for service. At status conferences held on February 4, 2009 and May 13, 2009, the plaintiff indicated continued efforts to serve a co-defendant. The court granted the order for service by publication on August 25, 2009.

On September 1, 2009, the plaintiff filed a motion for default judgment on the defendant. The court granted and signed the order for default judgment on October 19, 2009, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners as well as other interested persons, none of whom redeemed the property.

The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Embassy Tax Services on March 9, 2010.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Age > 60	Exemptions		
					Homestead	Senior	Disability
2005	3088/0809	1	Glenlivit Park Cooperative, Inc, et al	NA	NA	NA	NA
Delinquent Real Property Tax: \$ 2,570.33 (\$2056.51 in tax and \$513.82 P&I)				Tax Sale Buyer: District Tax Services, LLC on July 15, 2005			
External Agency Fees: -0-							
Subsequent Payments: 5,441.82				Assessed Value at Tax Sale: \$457,170			
Deed Bill: <u>32,474.58</u>							
Total RP Taxes Paid: \$40,486.73				Assessed Value at Foreclosure: \$703,340			
Summary:							
<p>Records at the Recorder of Deeds indicate that the property owner was deeded the property on April 14, 1989. The final delinquent real property tax bill issued prior to tax sale and due June 6, 2005, was addressed to the owner of record to an address in Washington, DC.</p> <p>District Tax Services, LLC (Plaintiff) filed a Complaint of Tax Lien on February 13, 2006. The plaintiff notified the property owners (Defendants) by publication, posting, and attempted service of summons. Mail sent to the defendant was returned to the court on at least one occasion marked: "Return to Sender Attempted."</p> <p>After the complaint was filed, the tax records indicate a payment of \$15,153.85 was made on November 24, 2006 for 2004, 2005, and 2006 taxes. We could not determine the origin of the payment.</p> <p>The court granted the plaintiff's motion for default judgment on December 26, 2006; however, on January 18, 2007, the defendant filed and was granted a motion to quash the service of process and the case was reopened.</p> <p>At hearings held April 18, 2007; June 6, 2007; and August 1, 2007; the plaintiff indicated that the redemption had not occurred. Our review of the file indicates there were external agency fees and a 2006 delinquent tax balance outstanding.</p> <p>The plaintiff filed a motion for default judgment on August 3, 2007, and the court granted the motion on September 6, 2007, based on the plaintiff's compliance with statutory requirements and the timely and proper service of the defendants, who did not file an answer or other responsive pleading and did not redeem the property.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to District Tax Services LLC, on March 17, 2008.</p> <p>On September 21, 2007, the defendant filed motions to vacate the judgment, re-open the case, and quash service. The court denied the motions on January 16, 2008. The defendant filed another motion to vacate the final judgment on March 18, 2008. The court denied the defendant's motion on January 21, 2009. The case is now closed.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2005	3116/0031	5	Dorothy B. Akins/ (Estate of Akins, Dorothy), et al	Deceased 2003	Y	Y	N
Delinquent Real Property Tax: \$ 905.69 (\$725.81 taxes and \$179.88 P&I)				Tax Sale Buyer: Akii and Kevin Lineberger on July 15, 2005			
External Agency Fees: -0-							
Subsequent Payments: -0-				Assessed Value at Tax Sale: \$413,750			
Deed Bill: 5,055.02							
Total RP Taxes Paid: \$5,960.71				Assessed Value at Foreclosure: \$488,830			

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on June 18, 1956. The final delinquent real property tax bill notice issued prior to tax sale and due June 6, 2005, was addressed to the owner of record at the property address.

Akii & Kevin Lineberger (Plaintiff) filed a Complaint of Tax Lien on May 1, 2006. The plaintiff served the property owner's Estate (Defendant) by publication and posting. There is no indication in the record that the plaintiff attempted to contact the estate's personal representative identified in Case No. 03-ADM-001632.

The court granted the amended motion for default judgment on the defendant on March 26, 2007, based on compliance with relevant statutory requirements and absence of any opposition from any defendant or party to the action.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Akii & Kevin Lineberger on May 31, 2007.

Our research indicates that the personal representative to the estate, heir of the deceased property owner, resided in the home at the time of the tax sale. Public records are silent as to any attempt by the personal representative to redeem the property.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	3211/0084	4	James McMickle Sr. and Gladys L. McMickle, et al	Deceased/ Deceased	N	N	N
Delinquent Real Property Tax: \$ 574.77 (\$449.42 taxes and \$112.35 P&I \$13 tax sale fee) External Agency Fees: -0- Subsequent Payments: -0- Deed Bill: <u>5,308.19</u> Total RP Taxes Paid: \$5,882.96					Tax Sale Buyer: VCRT Trust on July 16, 2003		
					Assessed Value at Tax Sale: \$95,139	Assessed Value at Foreclosure: Deed Vacated	

Summary:

Records at the Recorder of Deeds (ROD) indicate that the property owners were deeded the property on March 1, 1973. Due to the “age” of the delinquent tax, we could not view the 2003 tax sale notice; however, the final delinquent real property tax bill, issued prior to the 2005 tax sale and due June 6, 2005, showed that the 2002, 2003, and 2004 taxes were still outstanding. The notice was addressed to the owners of record at a District address.

VCRT Trust (Plaintiff) filed a Complaint of Tax Lien on March 22, 2004. The plaintiff served the property owners (Defendants) by publication, posting, attempted service of summons and via mail. Summons service was unsuccessful and mail sent to the property owners were returned to the court on six (6) occasions marked: “Unable to forward,” and “Return to Sender.”

The plaintiff indicated they searched the probate records twice to determine if the defendants were deceased. On March 11, 2005, an interested party indicated to the process server that the defendants were deceased; however, the court deemed that was insufficient evidence; therefore, the plaintiff’s motion to serve by publication was held in abeyance.

The online payment history indicates \$5,248.14 received on May 26, 2005, was applied to the 2002-2005 delinquent taxes. We could not determine the origin of the payment.

The court granted the motion for summary judgment filed by the Plaintiff on October 31, 2005, based on the plaintiff’s compliance with statutory requirements, including the timely and proper service of the defendants, who did not file an answer or other responsive pleading and did not redeem the property.

Subsequent to the court’s summary judgment, on November 14, 2005, the notice of judgment sent to the defendant was returned to the court for the reason: “Deceased.”

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to VCRT Trust on February 3, 2006.

Review of Residential Real Property Tax Lien Sales

3211/0084, James McMickle Sr. and Gladys L. McMickle (cont.'d)

Prior to OTR granting the deed to the tax sale buyer, the ROD records indicate that **the estate** of the record owners deeded the property to a third party. This deed was recorded on January 5, 2006.

On March 23, 2006, the plaintiff filed a motion to vacate the default judgment and the court reopened the case, against the District for reimbursement. The plaintiff dismissed the case against the District on October 25, 2006. ROD records indicate that VCRT never recorded the deed, and filed a lien release on the property on December 15, 2006.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Age > 60	Exemptions		
					Homestead	Senior	Disability
2008	3228/0041	4	Jameille Thomas, et al	Y	Y ⁸⁶	Y ⁸⁷	N
Delinquent Real Property Tax: \$ 2,160.25 (\$1,570.51 tax and \$589.74 P&I)					Tax Sale Buyer: Capital Source Bank FBO Aeon Financial, LLC on September 18, 2008.		
External Agency Fees: -0-							
Subsequent Payments: -0-					Assessed Value at Tax Sale: \$421,200		
Deed Bill: <u>95,348.45</u>							
Total RP Taxes Paid: \$97,508.70					Assessed Value at Foreclosure: \$308,420		

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on February 22, 2007. The final delinquent real property tax bill issued prior to tax sale and due July 31, 2008, was addressed to the owner of record in Riverdale, MD. The bill indicated a partial payment was made towards the 2007 taxes; however, a balance of \$1,963.14 was still outstanding. By the time of the tax sale in September 2008, the balance increased to \$2,160.25.

Aeon Financial, LLC (Plaintiff) filed a Complaint of Tax Lien on March 12, 2009. The plaintiff notified the property owner (Defendant) by publication, posting, and service of summons. Summons service to the defendant was unsuccessful on two attempts: September 8, 2009, and October 29, 2009. Court correspondence mailed to the defendant was also returned to the court on one (1) occasion marked: "Not Deliverable as Addressed." The plaintiff filed for proof of publication on October 20, 2009.

The tax records indicate two payments totaling \$7,716.58 was received on September 8, 2009, for 2007 and 2008 delinquent taxes. The payments were made on behalf of the property owner.

The court granted the plaintiff's motion for default judgment on the defendants on March 8, 2010, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, as well as other persons with interests in the property, none of whom redeemed the property.

On May 17, 2012, the plaintiff filed a motion regarding the amount due on judgment and the deed bill. On July 18, 2012, the parties indicated in court that the plaintiff paid the tax deed bill; therefore, the Office of Tax and Revenue signed the deed granting the property to Aeon Financial on July 25, 2012. The case is considered closed.

⁸⁶ The homestead exemption was end-dated by the Office of Tax and Revenue, effective April 1, 2007

⁸⁷ The senior citizen exemption was end-dated by the Office of Tax and Revenue, effective April 1, 2007

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Age > 60	Exemptions		
					Homestead	Senior	Disability
2008	3251/0187	4	Edna Allen, et al	Deceased in 1999	Y	Y	N
Delinquent Real Property Tax: \$ 1,676.55 (\$1,135.45 tax and \$541.10 P&I)				Tax Sale Buyer: Redemptor Litium, LLC on September 18, 2008			
External Agency Fees: -0-							
Subsequent Payments: 106,349.79				Assessed Value at Tax Sale: \$323,960		Assessed Value at Foreclosure: \$220,400	
Deed Bill: <u>25,482.35</u>							
Total RP Taxes Paid: \$ 133,508.69							
Summary:							
<p>Records at the Recorder of Deeds indicate that the property owner was deeded the property on February 18, 1965. The final delinquent real property tax bill issued prior to tax sale and due July 31, 2008, was addressed to the owner of record at the property address. The outstanding balance for the 2005, 2006, and 2007 taxes totaled \$1,479.00. By the September 2008 tax sale, the balance increased to \$1,676.55.</p> <p>Redemptor Litium, LLC (Plaintiff) filed a Complaint of Tax Lien on May 4, 2009. The plaintiff notified the property owners (Defendants) by publication and attempted service of summons. Summons service was unsuccessful. Mail sent to the defendant was returned to the court on two (2) occasions marked: "Return to Sender" and "Not Deliverable as Addressed Unable to Forward."</p> <p>At the December 16, 2009 status hearing, the plaintiff indicated that the defendant passed away in 1999 and that no probate was opened. At the April 14, 2010 hearing, the plaintiff indicated the defendant's will was located on March 9, 2010, and the plaintiff attempted to locate the personal representative. The plaintiff amended the complaint to include the deceased owner and personal representative.</p> <p>By May 11, 2011, the plaintiff could not locate the personal representative; who was also presumed deceased. Mail sent to the personal representative at an address in Silver Spring, Maryland, was returned to the court on six (6) occasions marked: "Not Deliverable as Addressed", "Unable to Forward", "Return to Sender, Insufficient Addressed Unable to Forward." The court granted the plaintiff's motion for service by publication on the personal representative on April 18, 2013.</p> <p>The court granted the plaintiff's motion for default judgment on the defendants on May 6, 2013, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners and other persons with interest in the property, none of whom redeemed the property.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Redemptor Litium, LLC on July 15, 2013.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2009	3313/2003	4	Bruce Majors, et al	N	N	N	N
Delinquent Real Property: (\$1,873.88 taxes and \$811.08 P&I)				\$ 2,684.96	Tax Sale Buyer: Redemptor Litium on December 2, 2009		
External Agency Fees:				-0-			
Subsequent Payments:				7,040.41	Assessed Value at time of Tax Sale: \$234,400		
Deed Bill:				<u>7,055.21</u>			
Total RP Taxes Paid:				\$16,780.58	Assessed Value at Foreclosure: \$293,220		

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on May 6, 2002. The final delinquent real property tax bill issued prior to tax sale and due June 1, 2009, was addressed to the owner of record in Annapolis, Maryland.

Redemptor Litium (Plaintiff) filed a Complaint of Tax Lien on June 10, 2010. The plaintiff served the property owner (Defendant) by publication and posting, and attempted service of summons. The plaintiff attempted service of the defendant from June 16, 2010, through July 6, 2011. The plaintiff filed a motion for service by publication. On August 17, 2011, the record indicates the plaintiff filed an affidavit of due diligence and skip trace regarding the defendant. The court granted the plaintiff's order deeming the defendant served by publication on April 17, 2012.

The online payment history indicates a payment of \$3,480.67 was applied on March 31, 2011. Per a "note" in the tax system and inspection of the check, it was made by the tax sale buyer for the subsequent taxes on the property.

Court correspondences to the defendant, were returned to the court on March 24, 2011, July 15, 2011, November 28, 2011, and May 22, 2012 marked: "Return to Sender", "Temporarily Away", and "Attempted."

The plaintiff filed a motion for judgment on the defendant on March 14, 2012. The order was granted by the court on May 8, 2012, based on the plaintiff's compliance with the statutory requirements and due diligence in attempting to locate record and legal owners, none of whom redeemed the property.

The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Redemptor Litium on August 7, 2012.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2006	3509/0070	5	Bryan Hale, et al	N	N	N	N
Delinquent Real Property Tax: \$ 3,050.37 (\$2,389.67 taxes and \$660.70 P&I)				Tax Sale Buyer: Capitol Tax Services, LLC on July 14, 2006			
External Agency Fees: - 0-							
Subsequent Payments: -0-				Assessed Value at Tax Sale: \$321,950		Assessed Value at Foreclosure: \$457,540	
Deed Bill: <u>15,068.92</u>							
Total RP Taxes Paid: \$ 18,119.29							
Summary: <p>Records at the Recorder of Deeds indicate that the property owner was deeded the property on August 2, 2004. The final delinquent real property tax bill issued prior to tax sale and due June 12, 2006, was addressed to the owner of record in Baltimore, Maryland.</p> <p>Capitol Tax Services, LLC (Plaintiff) filed a Complaint of Tax Lien on February 15, 2007. The plaintiff served the property owner (Defendant) by publication, posting, and service of summons.</p> <p>The online payment history indicates a payment of \$6,457.47 was received on September 7, 2006. The payment was for 2005 and 2006 delinquent taxes. We could not determine the origin of the payment.</p> <p>At a status hearing held October 24, 2007, all parties were present. The defendant indicated that the taxes were paid and that he wished to redeem. The plaintiff was to provide the payoff statement. At hearings held January 16, 2008 and February 27, 2008, the defendant was not present and the plaintiff indicated redemption had not occurred nor was the tax paid.</p> <p>On January 22, 2008, the plaintiff filed a motion for default judgment as to the defendant. The court granted the motion for default judgment on the defendant on April 9, 2008, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners in the property, who have not redeemed the property.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Capitol Tax Services on June 17, 2008.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	3524/0043	5	Veronica L. Thomas, et al	Deceased	N	N	N
Delinquent Real Property Tax: \$ 1,032.57 (\$815.65 taxes and \$203.92 P&I) External Agency Fees: <u>12,301.24</u> Total Delinquent Amount: \$13,333.81 Subsequent Payments: 5,825.19 Deed Bill: <u>1,507.60</u> Total RP Taxes Paid: \$20,666.60					Tax Sale Buyer: Jeri Greenberg on July 17, 2003 <div style="display: flex; justify-content: space-around;"> <div> Assessed Value at Tax Sale: \$200,510 </div> <div> Assessed Value at Foreclosure: \$383,420 </div> </div>		

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on January 1, 1983. Due to the “age” of the delinquent tax, we could not view the 2003 tax sale notice in the tax system; however, the final delinquent real property tax bill issued prior to the 2005 tax sale and due June 6, 2005, indicated that the 2002, 2003, and 2004 taxes were still outstanding. The notice was addressed to the owner of record at the property address.

Jeri Greenberg (Plaintiff) filed a Complaint of Tax Lien on March 10, 2004. The plaintiff attempted to serve the property owner (Defendant) by publication service of summons and mail. An entry in the docket dated October 24, 2004, indicates during an attempt to serve the defendant, the process server was informed that the defendant died in August 2004; therefore, the process server served the heir of the defendant.

Additional heirs were located, and the plaintiff attempted to serve notice. On November 23, 2004, the plaintiff was granted their motion for service of process by publication and was ordered to publish a copy of the order twice a month for three successive months.

The court granted the motion for summary judgment filed by the Plaintiff on October 18, 2005, based on the plaintiff’s compliance with statutory requirements, the service by publication twice a month for three successive months, and the timely and proper service to fourteen (14) heirs and interested parties.

The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Jeri Greenberg on December 19, 2005.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	3684/0021	5	Alma C. Butler, et al	Deceased	N	N	N
Delinquent Real Property Tax: \$ 621.21 (\$486.56 taxes and \$121.65 P&I \$13 tax sale fee)				Tax Sale Buyer: Daniel Teklay & Yerusalem Hagos on July 18, 2003			
External Agency Fees: -0-							
Subsequent Payments:				Assessed Value at Tax Sale: \$103,219		Assessed Value at Foreclosure: Deed Vacated	
Deed Bill: <u>7,825.49</u>							
Total RP Taxes Paid: \$8,446.70							

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property as executor of a family member's estate on January 1, 1983. The deceased family member was deeded the property on August 16, 1962. Due to the "age" of the delinquent tax the 2003 tax sale notice was not available in the tax system; however, we inspected the 2005 real property tax bill, due March 31, 2005, and noted the bill was addressed to the owner of record at the property address.

Daniel Teklay and Yerusalem Hagos (Plaintiff) filed a Complaint of Tax Lien on July 13, 2004. The plaintiff served the property owner (Defendants) by publication and posting, and attempted service of summons. The plaintiff filed a motion on May 19, 2005 for extension of time for service. The plaintiff was given until September 21, 2005 to serve all of the defendants.

The online payment history indicated a payment of \$6,945.00 was deposited on January 26, 2005, and applied to the 1997, 2002, 2003, and 2004 delinquent taxes. We could not determine the origin of the payment.

On August 11, 2005, the plaintiff filed a motion for default judgment as to the defendants. The court granted the motion for default judgment on the defendants on September 27, 2005, based on the plaintiff's compliance with statutory requirements and the timely and proper service of the defendants, who did not file an answer or other responsive pleading and did not redeem the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Daniel Teklay and Yerusalem Hagos on May 24, 2006.

On March 1, 2007, a motion to intervene and for relief from judgment was filed on behalf of an intervenor, representing the estate of the property owner. The court granted the motion to intervene on December 18, 2007, and the case was re-opened. At the hearing held December 19, 2007, both parties were present and the defendant/intervenor wished to redeem the property. On March 19, 2008, the parties indicated that they reached an agreement and the plaintiff dismissed the case as to all of the defendants but has the permission to re-open the case if warranted. **The deed was vacated**, and the property was returned to the defendant/intervenor.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2009	3776/0060	5	Rosa L. Cook, Estate of William A. Cook, et al	Deceased/ Deceased	N	N	N
Delinquent Real Property: (\$1,233.78 taxes and \$526.66 P&I)				\$ 1,760.44	Tax Sale Buyer: Richard T. Cockerill on December 2, 2009		
External Agency Fees:				-0-			
Subsequent Payments:				8,464.24	Assessed Value at Tax Sale: \$259,610		
Deed Bill:				<u>6,533.84</u>			
Total RP Taxes Paid				\$16,758.52	Assessed Value at Foreclosure: \$228,260		
Summary:							
<p>Records at the Recorder of Deeds indicate that the property owner was deeded the property on October 10, 1958. The final delinquent real property tax bill issued prior to tax sale and due June 1, 2009, was addressed to the owner of record at the property address. A portion of the 2008 real property taxes were paid; however, a balance of \$1,499.41 was outstanding. By December 2009, the balance increased to \$1,760.44.</p> <p>Richard Cockerill (Plaintiff) filed a Complaint of Tax Lien on July 7, 2010. The plaintiff served the estate and heirs of the property owner (Defendants) by publication and posting, and attempted service of summons. The record indicated that both defendants are deceased.</p> <p>At a hearing held February 23, 2011, an heir to the defendant was present. The plaintiff indicated that they may need to amend the complaint to add heirs or set a redemption date.</p> <p>At the hearing held May 18, 2011, the plaintiff indicated they did not hear from one heir and a second heir was provided with the payoff amount, but did not communicate further with the plaintiff. The court signed an order setting the redemption date on May 24, 2011. At the March 7, 2012 hearing, the plaintiff represented that the property was still not redeemed.</p> <p>The court granted the plaintiff's motion for judgment on April 18, 2012, based on the plaintiff's compliance with the statutory requirements and due diligence in attempting to locate and join record and legal owners and other persons with interest in the property, none of whom redeemed the property.</p> <p>The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Richard Cockerill on August 14, 2012.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2005	3912/0027	5	Rodger L. Taylor & Earline Taylor, et al	Y/ Y	Y	Y	N
Delinquent Real Property Tax: (\$227.65 taxes, \$56.91 P&I)				\$ 284.56	Tax Sale Buyer: VCRT Trust on July 14, 2005		
External Agency Fees:				-0-			
Subsequent Payments:				Unknown			
Deed Bill:				<u>Unknown</u>			
Total RP Taxes Paid				\$284.56	Assessed Value at Tax Sale: \$166,510	Assessed Value at Foreclosure: \$194,160	

Summary:

Records at the Recorder of Deeds (ROD) indicate that the property owners were deeded the property on January 23, 1968. The final delinquent real property tax bill issued prior to tax sale and due June 6, 2005, was addressed to the owners of record at the property address.

VCRT Trust (Plaintiff) filed a Complaint of Tax Lien on May 1, 2006. The plaintiff served the property owners (Defendants) by publication and attempted to notify the Defendants by service of summons and via mail. Summons service was unsuccessful and affidavit of attempted service was filed on June 30, 2006. The court granted the plaintiff's motion for service by publication on December 13, 2006.

A review of the on-line payment history indicates a payment of \$1,584.84 was received on July 6, 2006, which was applied to 2004, 2005, and 2006 delinquent taxes. We could not determine the origin of the payment.

Court correspondences sent to the defendants were returned to the court on five (5) occasions marked: "Not Deliverable as addressed, Unable to forward," "Return to Sender" and "Temporarily away."

The court granted the motion for default judgment on the defendants on March 12, 2007. The order and judgment were not available for our review.

The deed file was not available for us to determine the amount paid by the plaintiff to obtain the deed. ROD records indicate the deed was filed by VCRT Trust on September 14, 2007.

A tax system note dated October 10, 2007 indicated that the property owners were not responsive to a **third** notice sent by OTR; therefore, the homestead and senior citizen exemptions were end-dated effective tax year 2005 (October 1, 2004).

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2008	3913/0007	5	George E. Williams & Linda Williams, et al	N	Y	N	N
Delinquent Real Property Tax: (\$1,142.64 in tax and \$521.36 P&I)				\$ 1,664.00	Tax Sale Buyer: Capital Source Bank FBO Aeon Financial, LLC on September 18, 2008.		
External Agency Fees:				-0-			
Subsequent Payments:				-0-	Assessed Value at Tax Sale: \$322,590		
Deed Bill:				<u>11,348.89</u>			
Total RP Taxes Paid:				\$13,012.89	Assessed Value at Foreclosure: \$241,680		

Summary:

Records at the Recorder of Deeds indicate that the property owners were deeded the property on November 2, 2005. The final delinquent real property tax bill notice issued prior to tax sale and due July 31, 2008, was addressed to the owners of record at the property address.

Aeon Financial, LLC (Plaintiff) filed a Complaint of Tax Lien on March 26, 2009. The plaintiff notified the property owners (Defendants) by publication and service of summons. Summons service was successful.

The on-line payment history indicates a payment of \$3,757.83 was received on June 2, 2009, for 2007 and 2008 delinquent taxes. We could not determine the origin of the payment.

On November 18, 2009, the defendants appeared in court and intended to redeem the property. Both parties went to mediation to resolve the amount due. An agreement was made; however, at the hearing held August 4, 2010, the plaintiff indicated the defendants did not make the payment on the date agreed. The defendants requested and were granted an extension to redeem in order to arrange for financing on the property.

At a hearing held July 18, 2012, the defendant indicated that his sister took out a loan for \$30,000 and expected to pay the taxes and attorney fees. At a status hearing held February 6, 2013, the defendant stated that their mother had a life insurance policy worth \$10,000 and the family wanted to use that money to pay taxes and attorney's fees. At June 5, 2013, the defendant was still attempting to secure a loan to redeem the property. The defendant did not meet the redemption dates set by the court.

The court granted the plaintiff's motion for judgment on July 3, 2013. The detailed order related to the judgment was not available for review.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Aeon Financial on November 13, 2013.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2009	4061/0140	5	Violet and Arthur Tinsley, et al	Y/ Y	N	N	N
Delinquent Real Property Tax: \$ 2,070.89 (\$1,466.33 taxes and \$604.56 P&I)				Tax Sale Buyer: Capital Source Bank FBO Aeon Financial LLC on December 2, 2009			
External Agency Fees: -0-							
Subsequent Payments: -0-				Assessed Value at Tax Sale: \$351,840		Assessed Value at Foreclosure: \$293,220	
Deed Bill: <u>20,469.62</u>							
Total RP Taxes Paid: \$22,540.51							
Summary:							
<p>Records at the Recorder of Deeds indicate that the property owners were deeded the property on August 26, 1998. The final delinquent real property tax bill issued prior to tax sale and due June 1, 2009 indicates a partial payment was received towards the 2008 delinquent tax; however, a balance of \$1,788.92 remained outstanding. By December 2009, the balance increased to \$2,070.89. The notice was addressed to the owners of record in Capitol Heights, MD.</p> <p>Aeon Financial, LLC (Plaintiff) filed a Complaint of Tax Lien on June 3, 2010. The plaintiff served the property owner (Defendants) by publication and posting, and attempted service of summons. The defendants were served on July 1, 2010.</p> <p>The final delinquent real property tax bill prior to the 2010 tax sale, due June 30 2010, indicates \$5,505.99 was received towards the 2008 delinquent taxes; however a balance of \$2,781.25 was still outstanding, as well as the tax year 2009 taxes.</p> <p>The taxes were still outstanding at June 22, 2011. The plaintiff filed a motion to compel the Office of Tax and Revenue to comply with the requirements of DC Code 47-1361 (a) (6)⁸⁸. The motion for judgment was pending based on the outcome. At the hearing held December 5, 2012, the court found that this particular water lien had no effect on the tax sale.</p> <p>The court granted the plaintiff’s motion for default judgment on April 9, 2013, based on the outcome of the bond hearing regarding the service affidavits for the defendants, the plaintiff’s compliance with statutory requirements, and due diligence in attempting to locate and join record and legal owners, and other persons with interest in the property, none of whom redeemed the property.</p> <p>The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Aeon Financial on June 17, 2013.</p>							

⁸⁸ DC Code 47-1361 (a) (6) pertains to the required payments for redemption of a property. In this instance, there was a question of whether the water lien on the property impacted the tax sale.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2005	4076/0196	5	Joseph S. Newman/ Mary E. Newman, et al	Y/Y	Y ⁸⁹	Y ⁹⁰	N
Delinquent Real Property Tax: \$ 1,077.18 (\$825.39 taxes and \$251.79 P&I)				Tax Sale Buyer: Cititax Group, LLC on July 15, 2005			
External Agency Fees: -0-							
Subsequent Payments: 2,721.31				Assessed Value at Tax Sale: \$99,510			
Deed Bill: <u>4,323.36</u>							
Total RP Taxes Paid: \$8,121.85				Assessed Value at Foreclosure: \$242,770			

Summary:

Records at the Recorder of Deeds indicate that the property owners were deeded the property on May 17, 1960. The final delinquent real property tax bill issued prior to tax sale and due June 6, 2005, was addressed to the owners of record at the property address. The notice reflected tax due for tax years 2003 and 2004.

Cititax Group, LLC (Plaintiff) filed a Complaint of Tax Lien on August 3, 2006. The plaintiff served the property owners (Defendants) by publication, posting, and attempted service of summons. Service by summons was unsuccessful. Correspondences from the court were returned for both defendants on at least five (5) occasions marked: "Return to Sender, Not Deliverable as Addressed" and "Attempted Not Known." The plaintiff also served Providence Hospital and Holy Cross Hospital of Silver Spring. The record is silent as to whether the defendants were hospitalized. The plaintiff filed a proof of publication on November 18, 2007.

The court granted the plaintiff's motion for default judgment on the defendants on January 22, 2008, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners and other persons with interests in the property, none of whom redeemed the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue (OTR) signed the deed granting the property to the Cititax Group, LLC on August 5, 2008.

⁸⁹ The Office of Tax and Revenue end-dated the homestead and senior exemptions, effective October 1, 2003

⁹⁰ The Office of Tax and Revenue end-dated the homestead and senior exemptions, effective October 1, 2003

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2005	4320/0046	5	Daisy H. Dolsey ⁹¹ / Beverly Smalls, et al	Y/N	Y	Y	N
Delinquent Real Property Tax: (\$314.47 taxes and \$92.07 P&I)				\$406.54	Tax Sale Buyer: District Tax Services on July 15, 2005		
External Agency Fees:				-0-			
Subsequent Payments:				-0-	Assessed Value at Tax Sale: \$163,420		
Deed Bill:				<u>7,109.40</u>			
Total RP Taxes Paid:				\$7,515.94	Assessed Value at Foreclosure: \$316,530		
Summary:							
<p>Records at the Recorder of Deeds indicate that the property owners were added to the deed on August 31, 1992. A second record owner was added on August 18, 1997. The final delinquent real property tax bill issued prior to tax sale and due June 6, 2005, was addressed to the owners of record at the property address.</p> <p>The online payment history and tax records indicate a payment of \$639.47 was received on September 20, 2005, for the 2004 and 2005 delinquent taxes. \$451.23 of the payment was applied to the 2004 delinquent balance. We could not determine the origin of the payment.</p> <p>District Tax Services (Plaintiff) filed a Complaint of Tax Lien on February 22, 2006. The plaintiff attempted to serve the property owners (Defendants) by publication, posting, service of summons and mail. Service by summons was successful on October 4, 2006, for one defendant who resided in North Carolina. Service on the co-defendant was unsuccessful. Notices and court correspondence sent to both defendants were returned to the court on marked: "Return to Sender, Unable to Forward."</p> <p>At the October 4, 2006 status hearing, the plaintiff represented that the taxes were paid; however, the attorney's fees were still outstanding. The plaintiff indicated the correct co-defendant was served in North Carolina. The co-defendant and plaintiff were present at a status hearing held December 20, 2006; however, the record is silent as to redemption by the defendant. On March 12, 2007, the court granted the plaintiff's motion to set the redemption date. At the April 4, 2007 hearing, the plaintiff was present and indicated that the property would be reposted and the motion for judgment would be filed.</p> <p>The court granted the plaintiff's motion for default judgment on the defendant on November 2, 2007, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, and other persons with interests in the property, who have not redeemed the property.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to District Tax Services on March 21, 2008.</p>							

⁹¹ This property was highlighted in the Washington Post article on September 8, 2013, entitled, "Left with Nothing."

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	4338/0026	5	Steward Investment Company/Steward Investment LLC et al	N/A	Y ⁹²	N	N
Delinquent Real Property Tax: (\$840.92 taxes and \$360.23 P&I)				\$ 1,201.15	Tax Sale Buyer: Embassy Tax Services, LLC on July 13, 2007		
External Agency Fees:				-0-	Assessed Value at Tax Sale: \$231,320		Assessed Value at Foreclosure: \$271,240
Subsequent Payments:				2,666.66			
Deed Bill:				<u>8,114.92</u>			
Total RP Taxes Paid:				\$11,982.73			
Summary:							
<p>Records at the Recorder of Deeds indicate that the property owners were deeded the property on June 30, 2006. The final delinquent real property tax bill notice, issued prior to tax sale and due May 31, 2007, was addressed to the owner of record at an address in Clinton, MD. The notice reflected payment of \$311.14 towards the 2006 delinquent taxes due, leaving a balance of \$1,025.92. By July 2007, the balance increased to \$1,201.15.</p> <p>Embassy Tax Services, LLC (Plaintiff) filed a Complaint of Tax Lien on February 27, 2008. The plaintiff served the property owners (Defendants) by publication and attempted to notify the Defendants by service of summons and via mail.</p> <p>At a hearing held May 13, 2009, the plaintiff indicated there was trouble serving the defendant. At a scheduling conference held July 15, 2009, the plaintiff indicated the defendant was served and that they would move for judgment.</p> <p>The court granted the plaintiff's motion for default judgment on October 19, 2009, based on the plaintiff's compliance with the statutory requirements and due diligence in attempting to locate and join record and legal owners, as well as other persons with interests in the property, none of whom redeemed the property.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Embassy Tax Services on June 2, 2010.</p>							

⁹² The Office of Tax and Revenue end-dated the homestead exemption, effective April 1, 2006

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	4445/0072	5	Jean Robinson/ Estate of Jean Robinson, et. al	Deceased	Y	Y	N
Delinquent Real Property Tax: (\$339.34 taxes and \$247.33 P&I)				\$ 586.67	Tax Sale Buyer: Rimelon DC, LLC on July 13, 2007		
External Agency Fees:				-0-			
Subsequent Payments:				-0-	Assessed Value at Tax Sale: \$229,410		
Deed Bill:				<u>7,418.95</u>			
Total RP Taxes Paid:				\$8,005.62			

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on February 20, 1969. The final delinquent real property tax bill notice, issued prior to tax sale and due May 31, 2007, was addressed to the owner of record at the property address.

Rimelon DC, LLC (Plaintiff) filed a Complaint of Tax Lien on January 23, 2008. The Plaintiff served the property owner (Defendants) by publication and attempted to notify the defendants by service of summons and via mail. Summons service was unsuccessful and all mail sent to the property owners were returned to the court on ten (10) occasions marked: "Not Deliverable as addressed, Unable to forward," "Refused," and "Return to Sender." Upon learning that the defendant is deceased, the Plaintiff added the Estate of the property owner as a Defendant.

At a status conference held March 4, 2009, both parties and the Resource Center were present. The defendants indicated an estate was not opened and \$2,700 in taxes was paid. The on-line payment history confirms payment of \$2,718.82 was applied to the 2006, 2007, and 2008 taxes. The plaintiff was to send the defendant a payoff statement. At the next hearing held May 6, 2009, both parties were present. The payoff statement sent to the defendant indicated \$2,900 in taxes were due; therefore, the defendant requested additional time. The court directed the defendant to make their best efforts to resolve through probate, sale, or sale to a niece. The motion for redemption was held in abeyance.

At the July 8, 2009 hearing, both parties were present. The heirs indicated they had a copy of the will, but not the original. The defendant obtained counsel and stated \$200 was paid towards taxes. The payment history indicates \$18.20 was received on July 10, 2009. No probate was opened. The court set the redemption date for September 30, 2009.

By the March 3, 2010 hearing, the plaintiff indicated no legal fees were paid, \$5,045 in taxes were due, \$1,000 for a WASA lien, and \$219 for a clean city lien. The defendant was working with the Tax and Resource Center to come up with some type of resolution.

Review of Residential Real Property Tax Lien Sales

4445/0072 Jean Robinson/ Estate of Jean Robinson, et. al (cont.)

On April 6, 2010, the Defendant's heirs filed an Opposition to Motion for Judgment. On October 4, 2010, AARP Legal counsel for Elderly (AARP) acting as *amicus curiae*, filed a brief in support of the Defendants. On October 7, 2010, the Plaintiff and the District each filed a response to the AARP brief.

The court granted the plaintiff's motion for judgment on October 20, 2010, based on compliance with the statutory requirements and due diligence in attempting to locate and join record and legal owners, and other persons with interests in the property, who have not redeemed the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Rimelon DC, LLC on November 23, 2010.

On November 29, 2010, the Plaintiff filed a Post-Judgment Motion to Direct Issuance of Writ of Possession. On October 7, 2011, the court denied the motion as MOOT. The case is considered closed.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2005	4470/0107	5	Isaiah & Myrtle West/ John Satterwhite, et al	Both parties Deceased/ N	Y	N	N
Delinquent Real Property Tax: (\$416.74 taxes and \$76.09 P&I)				Tax Sale Buyer: District Tax Services on July 15, 2005 [Assigned to Mason Dixie Tax Sale]	<div>Assessed Value at Tax Sale: \$90,610</div> <div>Assessed Value at Foreclosure: \$227,380</div>		
External Agency Fees:							
Subsequent Payments:							
Deed Bill:							
Total RP Taxes Paid:							

Summary:

Records at the Recorder of Deeds indicate that the property owners were deeded the property on August 12, 1957. The final delinquent real property tax bill issued prior to tax sale and due June 6, 2005, was addressed to the co-defendant at the property address.

District Tax Services (Plaintiff) filed a Complaint of Tax Lien on May 1, 2006. The plaintiff attempted to serve the property owners (Defendants) by publication, posting, service of summons and mail. Service by summons was unsuccessful. The plaintiff investigated the chain of title and indicated that the property owners of record were deceased in 1972 and 1970 and had probate cases. The property was left to the co-defendant.

The online payment history indicates partial payments were received July 8, 2005, through June 12, 2007, and applied to the 2004-2007 delinquent taxes.

At the status hearing held November 15, 2007, the plaintiff and a representative from the Tax Sale Resource Center were present. It was stated that the co-defendant had health issues that may have prevented him from appearing. The record indicates that the taxes were paid; however, attorney's fees were still due. The co-defendant was attempting to get assistance from the community resources center to resolve the case.

The resource center could not get in contact with the defendant. An order granting a motion to set the redemption date was filed and granted by the court. At the September 3, 2008 status hearing, the plaintiff stated that there was no contact with the defendant.

The court granted the plaintiff's motion for default judgment on the defendant on September 10, 2008, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, and other persons with interest in the property, who have not redeemed the property.

The plaintiff paid the fees due on the property; therefore, the Office of Tax and Revenue (OTR) signed the deed granting the property to the Mason Dixie Tax Sale on December 22, 2008.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	PAR/0155 /0012	5	Herbert Bandy/ Theodosia M. Bandy, et al	Deceased/ Deceased ⁹³	Y	Y	N
Delinquent Real Property Tax: \$ 271.82 (\$202.10 taxes and \$56.72 P&I)				Tax Sale Buyer: 2415 Associates on July 16 ,2004			
External Agency Fees: -0-							
Subsequent Payments: -0-				Assessed Value at Tax Sale: \$107,990		Assessed Value at Foreclosure: Deed Vacated	
Deed Bill: <u>864.98</u>							
Total RP Taxes Paid: \$1,136.80							

Summary:

Records at the Recorder of Deeds indicate that the property owners were deeded the property on July 26, 1960. Due to the “age” of the delinquent tax, we could not view the 2004 tax sale notice in the tax system; however, we viewed a final delinquent real property tax bill notice generated prior to the 2005 tax sale and due June 6, 2005, indicating that the 2003 and 2004 taxes were outstanding. The notice was addressed to the owners of record at the property address.

2415 Associates (Plaintiff) filed a Complaint of Tax Lien on July 15, 2005. The Office of Tax and Revenue (OTR) recorded a payment on the property for the 2003 taxes on July 25, 2005, after the complaint was filed. The plaintiff attempted to serve the property owners (Defendants) by publication, posting, service of summons and mail. Service by summons was unsuccessful. Correspondences sent to the defendants were returned to the court on at least four (4) occasions marked: “Return to Sender”, “Attempted Not known”, and “Not Deliverable as Addressed.” The court granted the plaintiff motion for service by publication on April 3, 2006.

The court granted the plaintiff’s motion for default judgment on the defendant on June 13, 2006, based on the plaintiff’s compliance with all statutory requirements and the appearance of timely and proper service of the defendants, who did not file an answer or other responsive pleading and did not redeem the property.

A note in the tax system dated September 18, 2006, indicates the tax office mailed a letter to the property owner regarding a refund for the \$1,350.47, paid prior to the issuance of the court deed. The letter was returned as undeliverable; therefore, OTR mailed the letter to an Alexandria, Virginia address. A note dated November 24, 2006, indicates the letter mailed to Alexandria, VA, was also returned as undeliverable, unable to forward.

The plaintiff paid the taxes and fees due on the property; therefore, the OTR signed the deed granting the property to 2415 Associates, on December 11, 2006.

⁹³ Administrative Estates were filed in DC Superior Court April 2008, and March 3, 2006, respectively

Review of Residential Real Property Tax Lien Sales

PAR/0155/0012, Herbert Bandy & Theodosia Bandy (cont'd.)

On November 26, 2007, a motion for reconsideration was filed by an heir and personal representative of the estate of his mother. Both owners were deceased. The motion for reconsideration was granted by the court, and the heir was added to the case as an Intervenor. On December 10, 2008, the deed issued to 2415 Associates was voided and the defendant intended to redeem. On February 3, 2010, OTR provided the defendant with a corrected certificate of redemption; therefore, the defendant requested the court dismiss the case. The court granted the dismissal.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	4540/0084	6	Ruby V. Harley, et al	Y	Y	Y	N
Delinquent Real Property Tax: (\$555.90 taxes \$180.63 P&I and \$13 tax sale fee)				Tax Sale Buyer: Heartwood 88, LLC on July 15, 2004			
External Agency Fees: Subsequent Payments: Deed Bill:							
Total RP Taxes Paid:				Assessed Value at Tax Sale:		Assessed Value at Foreclosure:	

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on July 2, 1991. Due to the age of the delinquent tax, we could not view the notice sent prior to the 2004 tax sale in the tax system; however, we inspected the tax year 2005 first half tax notice, due April 25, 2005, which indicated that the 2003 and 2004 taxes were still outstanding. The notice was addressed to the owner of record at the property address. The notice also indicates the property was billed at the “vacant rate” for tax year 2005.

Heartwood 88, LLC (Plaintiff) filed a Complaint of Tax Lien on January 25, 2005. The plaintiff attempted to serve the property owners (Defendants) by publication, posting, service of summons and mail. Court correspondence sent to the defendant was returned to the court on three occasions marked: “Unable to Forward”, “Attempted not Known”, and “Return to Sender not deliverable as addressed unable to forward.” The Plaintiff was granted a motion for service by publication as to the defendant on January 6, 2006.

The court granted the plaintiff’s motion for default judgment on the defendant on March 7, 2006. The judgment and order were not available for our review to determine the basis of the judgment.

The online payment history indicates a payment of \$5,520.50 was received on March 31, 2006 for the 2003, 2004, and 2005 delinquent taxes. \$1,312.13 of the payment was for the 2003 delinquent taxes. We could not determine the origin of the payment.

The deed file was not available for us to determine the amount paid by the plaintiff to obtain the deed. ROD records indicate that the deed was filed by Heartwood 88, LLC on January 3, 2007.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	4540/0182	6	Viola E Lewis et al	Y (based on year of deed)	N	N	N

Delinquent Real Property Tax: \$ 806.37 (\$634.70 taxes, \$158.67 P&I and \$13.00 tax sale fee)	Tax Sale Buyer: Barry Gediman & Edward Wilson on July 18, 2003	
External Agency Fees: <u>2,684.60</u>	Assessed Value at Tax Sale: \$87,420	Assessed Value at Foreclosure: \$115,390
Total Delinquent Amount: \$ 3,490.97		
Subsequent Payments: -0-		
Deed Bill: <u>24,097.73</u>		
Total RP Taxes Paid: \$27,588.70		

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on September 4, 1953. Due to the “age” of the delinquent tax, we could not view the 2003 tax sale notice in the tax system; however, we inspected the final delinquent real property tax bill issued prior to the 2005 tax sale and due June 6, 2005, indicated that the 2002, 2003, and 2004 taxes were still outstanding. The notice was addressed to the owner of record in District Heights, Maryland.

Edward Wilson and Barry Gediman (Plaintiff) filed a Complaint of Tax Lien on April 21, 2004. The Plaintiff served the property owners (Defendants) by publication and attempted to notify the Defendants by service of summons. Summons service was unsuccessful; therefore, the court granted the motion for service by Publication as to the Defendant on December 2, 2004.

Correspondence to the defendant was returned to the court marked: “not deliverable as addressed unable to forward.”

The court granted the Plaintiff's Motion for Default Judgment on September 12, 2005, based on the plaintiff's compliance with statutory requirements including the timely and proper service of the defendants, who did not file an answer, or other responsive pleading and did not redeem the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Edward Wilson & Barry Gediman on December 19, 2005.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	4540/0217	6	Doris M. Kingsberry/ Dorothy Kingsbury, et al	Unknown	N	N	N
Delinquent Real Property Tax: (\$ 518.36 taxes and \$152.45 P&I \$13.00 tax sale fee)				\$ 683.81	Tax Sale Buyer and Date: Sunrise Atlantic on July 17, 2003		
External Agency Fees: Subsequent Payments: Deed Bill:				-0- Unknown <u>Unknown</u>			
Total RP Taxes Paid:				\$ 683.81	Assessed Value at Tax Sale: \$66,120		Assessed Value at Foreclosure: \$186,040
Summary: Records at the Recorder of Deeds (ROD) indicate that the property owner was deeded the property on May 23, 1989. Due to the “age” of the delinquent tax, we could not view the notice sent prior to the 2003 tax sale on the tax system; however, we inspected the final delinquent real property tax bill issued prior to the 2005 tax sale and due June 6, 2005, indicating that the 2002, 2003, and 2004 taxes were still outstanding. The notice was addressed to the owner of record at the property address. Sunrise Atlantic (Plaintiff) filed a Complaint of Tax Lien on January 28, 2004. The plaintiff served the property owner (Defendant) by publication, posting and attempted to notify the Defendant by service of summons. Service by summons to the defendant was attempted twice on December 6, 2004, and March 8, 2005. Mail was sent to the defendant, but the court record is silent as to whether it was returned. On February 23, 2006, the court granted the motion to deem the defendant served by publication. The court granted the motion for default judgment as to the defendant on August 28, 2006. A copy of the judgment and order were not available for our review to determine the basis of the judgment. The deed file was not available for us to determine the amount paid by the plaintiff to obtain the deed. ROD records indicate that the deed was filed by Sunrise Atlantic on May 31, 2007.							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2010	4559/0050	7	Donald Finley & Sheila Finley Cary, et al	Unknown	N	N	N
Delinquent Real Property Tax: \$1,770.48 (\$1,266.00 taxes and \$504.48 P&I)				Tax Sale Buyer: Elm Capital, LLC on September 22, 2010			
External Agency Fees: -0-							
Subsequent Payments: -0-				Assessed Value at Tax Sale: \$274,150			
Deed Bill: <u>3,629.81</u>							
Total RP Taxes Paid: \$ 5,400.29				Assessed Value at Foreclosure: Settlement			

Summary:

Records at the Recorder of Deeds (ROD) indicate that the property owners were deeded the property on June 20, 2008. The final delinquent real property tax bill issued prior to tax sale and due June 30, 2010, was addressed to the owners of record in Waldorf, Maryland. The notice indicated a partial payment of the tax; however a balance of \$1,544.52 was still outstanding. By September 2010, the balance increased to \$1,770.48.

Elm Capital, LLC (Plaintiff) filed a Complaint of Tax Lien on July 10, 2011. The plaintiff served the property owners (Defendant) by publication, posting, service of summons and mail. Service by summons was successful.

The tax records indicate an inquiry as to the amount due on the property was made on October 27, 2011. The caller was told \$8,191.45 was due and was advised that a \$300 pre-complaint legal fee would be added for tax year 2010 on November 21, 2011. The online payment history indicates an electronic payment of \$8,305.76 was received November 16, 2011. The payment was applied to 2009-2011 property taxes.

The defendants intended to redeem the property and the parties discussed attorney fees. By April 25, 2012, the new taxes were due and legal fees were still outstanding. The defendants did not contact the plaintiff to respond to the fees; therefore, the court set a redemption date.

The court granted the plaintiff's motion for default judgment on the defendant on April 23, 2013, based on compliance with the statutory requirements and due diligence in attempting to locate and join record and legal owners, and other persons with interest in the property, none of whom redeemed the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Elm Capital on June 6, 2013.

On May 7, 2013, the defendant filed a motion to vacate or set aside the plaintiff's judgment and order. The parties met and reached an agreement in principle. A settlement with stipulation was submitted to the court on July 22, 2013. The details of the settlement were not disclosed in the court record; however, Elm Capitol retained ownership of the property, per ROD records.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5002/0074	7	Alma Butler & Booker T. Butler, et al	Deceased (1989)/ Y	N	N	N
Delinquent Real Property Tax: \$1,051.01 (\$786.50 taxes and \$251.51 P&I \$13.00 tax sale fee)					Tax Sale Buyer: Mooring Tax Asset Group on July 18, 2003		
External Agency Fees: \$4,055.65							
Total Delinquency Amount: \$ 5,106.66					Assessed Value at Tax Sale: \$69,566		
Subsequent Payment: 1,305.38							
Deed Bill: 4,113.26							
Total RP Taxes Paid: \$ 10,525.30					Assessed Value at Foreclosure: \$152,150		
Summary:							
<p>Records at the Recorder of Deeds indicate that the property owners were deeded the property on October 13, 1950. Due to the age of the delinquent tax, we could not view the notice sent prior to the 2003 tax sale in the tax system; however, we inspected the final delinquent real property tax bill, issued prior to the 2005 tax sale and due June 6, 2005, indicating that the 2002, 2003, and 2004 taxes were still outstanding. The notice was addressed to the owners of record at the property address.</p> <p>The Mooring Tax Asset Group (Plaintiff) filed a Complaint of Tax Lien on February 10, 2004. The plaintiff served the property owners (Defendants) by publication, posting, and service of summons. The plaintiff found that the record owner was deceased; therefore, two heirs to the property were added as defendants on September 10, 2004. Service by summons to the heirs was successful.</p> <p>In June 2005, the defendants stated a probate action would be filed to resolve the case. The case was continued to allow the defense time to open the estate; however, by July 2006, the probate case was not opened by the defendant; therefore, the plaintiff was given permission to file a motion to set the redemption date. The court ruled that the defendant had until October 18, 2006, to redeem the property. The redemption date was not met.</p> <p>The court granted the plaintiff's motion for summary judgment on the defendants on January 31, 2007, based on the plaintiff's compliance with statutory requirements; affidavit of compliance with the Soldiers and Sailors Civil Relief Act of 1940, as Amended; and appearing to meet the service, notice, and publication requirements.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Mooring Tax Asset Group on April 2, 2007.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	5048/0064	7	Linette B. Harley/Estate of Florence B. Parker. Et al	Unknown/ Deceased	N	N	N
Delinquent Real Property Tax: \$ 490.67 (\$415.37 taxes , \$62.30 P&I and \$13.00 tax sale fee) External Agency Fees: -0- Subsequent Payments: 1,535.12 Deed Bill: <u>4,174.37</u> Total RP Taxes Paid: \$ 6,200.16					Tax Sale Buyer: Azhari Omar Hamza on July 16, 2004		
					Assessed Value At Tax Sale: \$105,870		Assessed Value at Foreclosure: Settlement
Summary:							
<p>Records at the Recorder of Deeds (ROD) indicate that the listed property owner’s name was not on the deed; however, it appears a family member recorded the deed on May 22, 1957. Due to the “age” of the delinquent tax, we could not view the 2004 tax sale notice in the tax system; however, we inspected the final delinquent real property tax bill, issued prior to the 2005 tax sale and due June 6, 2005, indicating that the 2003 taxes were still outstanding. The notice was addressed to the listed property owner at the property address.</p> <p>Azhari Omar Hamza (Plaintiff) filed a Complaint of Tax Lien on June 30, 2005. The plaintiff served the listed owners (Defendants) by publication and notified the Defendants by service of summons and via mail. Summons service was unsuccessful and mail sent to the property owners were returned to the court marked: “Unable to forward,” and “Return to Sender.” On September 12, 2006, the complaint was amended by the plaintiff to add the estate of the co-defendant.</p> <p>On-line payment records indicate an electronic payment of \$4,901.02 was received on September 15, 2006, to pay delinquent 2003-2006 taxes. We could not determine the origin of the payment.</p> <p>The court granted the motion for default judgment filed by the Plaintiff on March 2, 2007, based on the plaintiff’s compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, and other persons with interests in the property, none of whom redeemed the property.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Azhari Omar Hamza on October 30, 2007.</p> <p>On July 31, 2008, the defendant filed a motion to vacate the default judgment and declare the tax deed null and void. The plaintiff filed an opposition to the motion. The record indicates the parties spoke and reached an agreement, with the property listed for sale as of February 17,</p>							

Review of Residential Real Property Tax Lien Sales

5048/0064, Linette B. Harley/Estate of Florence B. Parker, et al (cont'd.)

2010. The price was lowered and the plaintiff indicated at a hearing held December 15, 2010, that the property should go to settlement in June 2011. Records at the ROD indicate that the property was sold to a third party, as mentioned in the court record, in June 2011. On August 10, 2011, neither party showed up for a status hearing; therefore, the court denied the defendant's motion to vacate the default judgment and declared the tax deed null and void due to want of prosecution. The case is considered closed.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	5092/0023	7	Olive aka Oliver A Link/Olive A Link et al	Y	N	N	N
Delinquent Real Property Tax: (\$902.86 taxes and \$253.49 P&I and \$13.00 tax sale fee)				\$ 1,169.35	Tax Sale Buyer: Akintoye Shoetan on July 15, 2004		
External Agency Fees:				-0-	Assessed Value at Tax Sale: \$73,280		Assessed Value at Foreclosure: \$180,760
Subsequent Payments:				-0-			
Deed Bill:				<u>5,159.62</u>			
Total RP Taxes Paid:				\$6,328.97			
Summary:							
<p>Records at the Recorder of Deeds indicate that the property owner was deeded the property on August 29, 1961. Due to the age of the delinquent tax, we could not view the 2004 tax notice; however, the final delinquent real property tax bill issued prior to the 2005 tax sale and due June 6, 2005, showed a balance of \$1,107.62 was still outstanding for the 2003 property taxes. The notice was addressed to the owner of record and an additional person listed at the property address. The online payment history indicates a payment of \$1,982.44 was deposited on June 27, 2005. \$1,089.34 of the payment was applied to the delinquent 2003 real property taxes.</p> <p>Akintoye O. Shoetan (Plaintiff) filed a Complaint of Tax Lien on July 15, 2005. The plaintiff served the property owners (Defendants) by publication and attempted to notify the Defendants by service of summons. Service of summons was successful.</p> <p>At a status hearing held May 17, 2006, both sides were present and were negotiating settlement. Redemption was expected. The Plaintiff's Motion for summary judgment was held in abeyance until September 20, 2006. On the September 20, 2006 Status Hearing, it was indicated that the defendant did not appear and redemption had not occurred. The online history indicates periodic payments were made on the property taxes prior to the judgment.</p> <p>The court granted the plaintiff's motion for summary judgment on the defendants on December 6, 2006, based on the plaintiff's compliance with statutory requirements and timely and proper service of the defendants, who filed an answer, but did not redeem the property.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to the Plaintiff on September 11, 2007.</p> <p>On October 12, 2007, the defendant filed a Motion to Vacate Pursuant to Superior Court Rule 60B. The court denied the motion to vacate the judgment on December 19, 2007. The court granted the defendant's motion for review of the judge's decision on June 9, 2009. At status hearings held February 28, 2011 and April 4, 2011, the defendant, the Bank, and the plaintiff were present. The parties were working out negotiations and attempting to settle. The defendant indicated she was interested in selling the property. On June 6, 2011, the defendant filed a motion to withdraw the Motion to Vacate with Prejudice. The case is considered closed.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	5102/0047	7	Yvonne Gaskins, et al	N	Y	N	N
Delinquent Real Property Tax: \$287.78 (\$212.18 taxes \$62.60 P&I and \$13 tax sale fee)				Tax Sale Buyer: Mooring Tax Group on July 16, 2004			
External Agency Fees: -0-							
Subsequent Payments: 586.63				Assessed Value at Tax Sale: \$62,520			
Deed Bill: 302.46							
Total RP Taxes Paid: \$1,176.87				Assessed Value at Foreclosure: \$115,910			

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on January 7, 1969. Due to the age of the delinquent tax, the 2004 tax sale notice was not available for review in the tax system; however, we inspected the final delinquent real property tax bill notice issued prior to the 2005 tax sale and due June 6, 2005, showed that the 2003 and 2004 taxes were outstanding. The notice was addressed to the owner of record at the property address.

The Mooring Tax Group (Plaintiff) filed a Complaint of Tax Lien on April 7, 2005. The plaintiff attempted to serve the property owners (Defendant) by publication, posting, and mail. Correspondences from the court sent to the defendant were returned from December 29, 2005, through October 19, 2006, marked: "Return to Sender" and "Send Back to Sender." The plaintiff was granted the motion for service by publication on May 18, 2006.

The tax records indicate a payment totaling \$1,329.40 was received on February 22, 2006 for the 2003, 2004, and 2005 delinquent taxes. A balance of \$37.14 was still due for 2005 taxes, per the 2006 tax sale notice. We could not determine the origin of the payment.

The court granted the plaintiff's motion for default judgment on the defendant on July 3, 2006, based on the plaintiff's compliance with statutory requirements and appearing to satisfy all service, notice, and publication requirements.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue (OTR) signed the deed granting the property to Mooring Tax Group on September 28, 2006.

On October 6, 2006, the defendant filed a motion to vacate the default judgment. A hearing was held on November 1, 2006, where the case was heard in full. The defendant's **motion to vacate the default judgment and emergency injunction was denied**. The case is closed.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	5125/0877	7	Lottie V. Johnson/Catherine L. Smith, et al	Deceased (2005)/ Unknown	N	N	N
Delinquent Real Property Tax: \$ 250.36 (\$77.94 taxes and \$172.42 P&I)					Tax Sale Buyer: VF Tax, LLC on July 13, 2007		
External Agency Fees: \$3,860.39					Assessed Value at Tax Sale: \$148,830Assessed Value at Foreclosure: \$183,320		
Total Delinquent Amount: \$ 4,110.75							
Subsequent Payments: 102.51							
Deed Bill: 7,914.70							
Total RP Taxes Paid: \$12,127.96							
Summary:							
Records at the Recorder of Deeds indicate that the property owner was deeded the property on April 13, 1950. The final delinquent real property tax bill issued prior to tax sale and due May 31, 2007, was addressed to the owners of record at the property address. The balance due of \$3,895.48 comprised outstanding taxes for 2006 of \$98.02 and a WASA lien of \$3,751.13. When the tax sale was held in July 2007, \$4,110.75 was due.							
VF Tax, LLC (Plaintiff) filed a Complaint of Tax Lien on January 24, 2008. The plaintiff served the property owners (Defendants) by publication, posting, service of summons and via mail.							
At a hearing held September 10, 2008, the plaintiff indicated the record owner is deceased and that they would seek heirs of the owner to add to the case. At the December 12, 2008 status conference, the plaintiff filed a motion to amend the complaint to add ten (10) possible heirs. The plaintiff also indicated they received a payoff request. By May 1, 2009, the plaintiff served a number of family members; therefore, the service was deemed complete. The court set the redemption date on July 14, 2009. By the September 23, 2009 hearing, redemption had not occurred.							
The court granted the plaintiff's motion for default judgment on the defendants on January 27, 2010, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, as well as other persons with interests in the property, none of whom redeemed the property.							
The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to VF Tax on May 11, 2010.							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2006	5136/0013	7	Bennie R. Coleman, Jr. ⁹⁴ , et al	Y	Y	N	N
Delinquent Real Property Tax: (\$133.88 taxes and \$183.45 P&I)				\$ 317.35	Tax Sale Buyer: Embassy Tax Services on July 13, 2007		
External Agency Fees:				-0-			
Subsequent Payments:				-0-	Assessed Value at Tax Sale: \$166,540		
Deed Bill:				<u>380.29</u>			
Total RP Taxes Paid:				\$ 697.64	Assessed Value at Foreclosure: \$223,870		

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on January 25, 1991. The final delinquent real property tax bill issued prior to tax sale and due May 31, 2007, showed a partial payment was made towards the 2006 taxes; however, a balance of \$163.34 remained. By July 2007, the bill increased to \$317.35. The notice was addressed to the owner of record at the property address.

Embassy Tax Services (Plaintiff) filed a Complaint of Tax Lien on February 28, 2008. The plaintiff successfully served notice to the property owner (Defendant). Subsequent to the complaint filing, the online payment history indicates a payment of \$300.00 was received on September 9, 2008.

At the conference held November 12, 2008, all parties were present as well as the Resource Center. The defendant indicated he wished to redeem and the case was stayed. A payment of \$200.00 was received on January 12, 2009.

On March 11, 2009, the record indicates the redemption date was set for May 27, 2009. The online payment history reflects a payment in the amount of \$1,139.18⁹⁵, received on May 14, 2009, was applied to 2006, 2007, 2008 and 2009 taxes. At the hearing held May 27, 2009, the plaintiff and resource center were present with a letter from the defendant's son. The taxes were current; therefore, the court stayed the redemption date, accepted the letter for filing, and stated an order would be issued directing the defendant to appear.

On June 24, 2009, both parties were present and reached an agreement on attorney fees. At the December 9, 2009 hearing, the defendant was not present and the plaintiff indicated that the defendant made one payment towards the attorney fee agreement, but no others were made. After the agreement was reached, the court record shows that Notices of Hearing and other

⁹⁴ This property was highlighted in the Washington Post article on September 8, 2013, entitled, "Left with Nothing."

⁹⁵ The amount paid by the defendant was for all real property taxes, penalty, and interest due currently.

Review of Residential Real Property Tax Lien Sales

5136/0013, Bennie R. Coleman, Jr., et al (cont'd.)

court correspondences sent to the defendant were returned to the court marked: “Return to Sender, Does not live at address”, “Wrong address”, and “Does not live here.” The record indicates the property was still not redeemed at May 5, 2010.

The court granted the plaintiff’s motion for judgment by default on June 11, 2010, based on compliance with the statutory requirements and due diligence in attempting to locate and join record and legal owners, as well as other persons with interests in the property, none of whom redeemed the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Embassy Tax Services on August 31, 2010.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	5149/0087	7	John A. Wilson and Hallie Wilson, et al	Y/Y (Based on deed year)	N	N	N
Delinquent Real Property Tax: \$ 691.17 (\$523.68 in taxes and \$154.49 P&I and \$13.00 tax sale fee) External Agency Fees: -0- Subsequent Payments: 1,454.21 Deed Bill: <u>913.51</u> Total RP Taxes Paid: \$ 3,058.89					Tax Sale Buyer: Mooring Tax Asset Group on July 15, 2004		
					Assessed Value at Tax Sale: \$60,010	Assessed Value at Foreclosure: \$90,680	

Summary:

Records at the Recorder of Deeds indicate that the property owner were deeded the property on November 26, 1941. Due to the age of the delinquent tax, the 2004 tax sale notice was not available for review in the tax system; however, the final delinquent real property tax bill, issued prior to the 2005 tax sale and due June 6, 2005, showed that the 2003 and 2004 taxes were still outstanding. The notice was addressed to one owner of record, to the care of a third party, at an address in the District.

The Mooring Tax Asset Group (Plaintiff) filed a Complaint of Tax Lien on April 7, 2005. The plaintiff made three (3) attempts to serve notice to the property owners (defendants); however, all notices were returned marked: "Return to Sender, Unable to Forward."

On January 11, 2006, the plaintiff indicated attempts at service continued and they would investigate whether the record owner was deceased. The record is silent as to the results of that investigation. The court granted the plaintiff's consent motion for service by publication on April 25, 2006.

The court granted the plaintiff's motion for judgment on July 10, 2006, based on the plaintiff's compliance with statutory requirements and meeting all service, notice and publication requirements as to the defendants.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Mooring Tax Asset Group on September 21, 2006.

In our research, we noted that the third party, who received the bills on behalf of the former owner, is currently listed as the contact person for the property, which is now owned by a corporation.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	5154/0019	7	David W. Porter/Laura Porter, et al	Deceased (2002)/ Deceased	N	N	N
Delinquent Real Property: \$ 1,098.07 (\$837.89 taxes and \$247.18 P&I and \$13 tax sale fee) External Agency Fees: -0- Subsequent Payments: 9,848.63 Deed Bill: <u>3,256.73</u> Total RP Taxes Paid \$ 14,203.43					Tax Sale Buyer: Wachovia/Sass Muni V DTR on July 16, 2004 <div>Assessed Value at Tax Sale: \$96,010</div> <div>Assessed Value at Foreclosure: \$181,300</div>		
Summary: Records at the Recorder of Deeds indicate that the property owners were deeded the property January 4, 1940. Due to the age of the delinquent tax we could not view the 2004 tax sale notice in the tax system; however, the final delinquent real property tax bill issued prior to the 2005 tax sale and due June 6, 2005, indicated that the 2002, 2003, and 2004 taxes were outstanding. The notice was addressed to the owners of record, to the attention of a family member, in Accokeek, Maryland. Wachovia Bank (Plaintiff) filed a Complaint of Tax Lien on July 15, 2005. The plaintiff served the estate and heirs of the property owner (Defendants) by publication and posting, and attempted service of summons. At a hearing held April 22, 2009, it was disclosed that half of the property was owned by the estate and the other half of the property was owned by 17 heirs. The plaintiff indicated they would attempt to negotiate resolution with other parties. Two of the heirs appeared in court and requested a stay until June 21, 2009, which the plaintiff agreed to. By August 5, 2009, the heirs had not redeemed the property, and the plaintiff indicated the property was deteriorating. The court granted the plaintiff's motion for summary judgment on March 2, 2010, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners as well as other persons with interests in the property, none of whom redeemed the property. The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Wachovia Bank on May 11, 2010.							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions				
					Homestead	Senior	Disability		
2003	5179/0021	7	Abelitis Teofilis and Abelitis FV, et al	Unknown	N	N	N		
Delinquent Real Property Tax: \$ 1,050.95 (\$801.50 taxes and \$236.45 P&I and \$13 tax sale fee) External Agency Fees: <u>\$3,333.57</u> Total Delinquent Amount: \$ 4,384.52 Subsequent Payments: 7,150.55 Deed Bill: <u>10,748.31</u> Total RP Taxes Paid: \$22,283.38					Tax Sale Buyer: Heartwood 88, LLC on July 18, 2003 <table><tr><td>Assessed Value at Tax Sale: \$44,563</td><td>Assessed Value at Foreclosure: \$64,710</td></tr></table>			Assessed Value at Tax Sale: \$44,563	Assessed Value at Foreclosure: \$64,710
Assessed Value at Tax Sale: \$44,563	Assessed Value at Foreclosure: \$64,710								

Summary:

Records at the Recorder of Deeds do not show the date the property was deeded to the owners of record. The owners appear in the record on June 30, 1986, in reference to a water sewer lien. Due to the age of the delinquent tax we could not view the 2003 tax sale notice in the tax system; however, we inspected the final delinquent real property tax bill, issued prior to the 2005 tax sale, which indicated liabilities were outstanding for periods prior to 2000, as well as tax years 2000, 2001, 2002, 2003, and 2004. The notice was addressed to the owner of record in Bowie, Maryland.

Heartwood 88, LLC (Plaintiff) filed a Complaint of Tax Lien on January 28, 2004. The plaintiff served the property owners (Defendants) by publication, posting and by service of summons. Summons service was unsuccessful, and all mail sent to the property owners were returned to the court on five (5) occasions marked: "Unable to forward" and "Return to Sender." The plaintiff was granted the motion to deem the defendants served by publication on September 20, 2004.

The court granted the plaintiff's motion for default judgment on October 25, 2005, based on the plaintiff's compliance with statutory requirements and the timely and proper service of the defendants, who did not file an answer or other responsive pleading, and did not redeem the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Heartwood 88, LLC on April 5, 2006.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5190/0034	7	Joe B & Daisy Leach, et al	Y/Y	Y	N	N
Delinquent Real Property Tax: \$ 534.99 (\$434.40 in taxes , \$87.59 P&I and \$13. 00 tax sale fee)				Tax Sale Buyer: Heartwood 88, LLC on July 18, 2003			
External Agency Fees: -0-							
Subsequent Payments: 268.12				Assessed Value At Tax Sale: \$77,777			
Deed Bill: <u>2,162.11</u>							
Total RP Taxes Paid: \$2,965.22				Assessed Value at Foreclosure: \$171,030			

Summary:

Records at the Recorder of Deeds indicate that the property owners were deeded the property on May 14, 1943. Due to the age of the delinquent tax we could not view the 2003 tax sale notice; however the tax year 2005 first half real property tax bill, was addressed to the owners of record at the property address. The bill indicated the property had a credit balance. Due to the age of the balance, we could not determine its origin.

Heartwood 88 LLC (Plaintiff) filed a Complaint of Tax Lien on February 4, 2004. The plaintiff served the property owners (Defendants) by publication and attempted to notify the Defendants by service of summons. Service summons and complaints by special process server were given to the defendants March 15, 2004, through September 8, 2004. On January 1, 2005, the court granted the Motion for service by Publication as to the co-defendant. A redemption date was set for September 28, 2005.

The defendant did not meet the redemption date set forth; therefore, the court granted the plaintiff's Motion for Default Judgment on January 31, 2006, based on the plaintiff's compliance with statutory requirements; including but not limited to, the publication and posting of the court papers on the premises of the property; as well as the timely and proper service of the defendants, who did not file an Answer or other responsive pleading and did not redeem the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Heartwood 88 LLC on June 14, 2007.

On November 19 2008, the tax sale buyer contacted the OTR regarding this property. The caller stated that they were trying to sell the property but was informed by the title company for the new buyer that DC did not do due process before selling the property; therefore, they were having problems selling it. The caller was referred to General Counsel. The record is silent as to the outcome of this inquiry. ROD records indicate Heartwood 88 deeded the property to Sunrise Atlantic, LLC on October 14, 2011.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5191/0875	7	Charles L. Bowie/ Anthony L. Bowie (Personal Representative), et al	Deceased (1989)/ Unknown	N	N	N
Delinquent Real Property Tax: \$ 401.17 (\$310.54 taxes , \$77.63 P&I and \$13 tax sale fee) External Agency Fees: -0- Subsequent Payments: -0- Deed Bill: <u>3,610.71</u> Total RP Taxes Paid: \$4,011.88					Tax Sale Buyer: Edward P. Wilson on July 18, 2003		
					Assessed Value at Tax Sale: \$65,740		Assessed Value at Foreclosure: \$121,880

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on July 5, 1972. Due to the age of the delinquent tax we could not view the 2003 tax sale notice in the tax system; however, we inspected the final real property delinquent tax bill, issued prior to the 2005 tax sale and due June 6, 2005, which was addressed to the owner of record at the property address.

Edward P. Wilson (Plaintiff) filed a Complaint of Tax Lien on April 23, 2004. The plaintiff served the property owners (Defendant) by publication, posting, and attempted to notify the Defendants by service of summons and via mail. The personal representative of the defendant's estate was added as a Defendant. Service by summons to the personal representative was successful.

At a hearing held March 22, 2005, the court initially set the redemption date as April 29, 2005. The date was extended to August 24, 2005, to allow the defendant additional time to pay the outstanding taxes. The online payment history indicates a payment of \$1,750 was made on April 4, 2005. We could not determine the origin of the payment.

The record indicates that the plaintiff filed for default judgment on July 1, 2005. An additional payment of \$600.00 was deposited on July 12, 2005. On July 27, 2005, an order was filed to hold the judgment in abeyance until after August 1, 2005, as the parties were attempting to resolve the matter.

The court granted the plaintiff's motion for default judgment on the defendant on August 24, 2005, based on the plaintiff's compliance with statutory requirements and the timely and proper service of the defendants, who did not file an answer or other responsive pleading and did not redeem the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Edward P. Wilson on February 15, 2006.

On June 21, 2006, an attorney representing an heir of the property sent a Freedom of Information Act Request to the OTR requesting information as to how notice was provided on the tax sale from year 2000 to the present, a record of all taxes paid on the property, and any issuance of tax deeds. The information requested was sent to the attorney. The record is silent as to any other action taken by this party.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2006	5205/0027	7	Chase Manhattan Bank/Brad Williams, et al	NA/ Y	N	N	N
Delinquent Real Property Tax: (\$1,527.70 tax and \$406.43 P&I)				\$ 1,934.13	Tax Sale Buyer: Sunrise Atlantic, on July 13, 2006 (assigned to 803 9 th Street, LLC)		
External Agency Fees:				-0-			
Subsequent Payments:				1,932.88	<div>Assessed Value at Tax Sale: \$172,210</div> <div>Assessed Value at Foreclosure: \$152,230</div>		
Deed Bill:				<u>21,763.14</u>			
Total RP Taxes Paid:				\$25,630.15			

Summary:

Records at the Recorder of Deeds (ROD) indicate that the property owner was deeded the property on May 13, 1970; however, Chase Manhattan Bank (the Bank) foreclosed on the property in 2002. The final delinquent real property tax bill prior to tax sale, due June 12, 2006, was addressed to the Bank at the property address.

Sunrise Atlantic, LLC (Plaintiff) filed a Complaint of Tax Lien on February 8, 2007. The plaintiff notified the property owner of record, Chase Manhattan Bank (Defendants), by publication, posting, and service of summons. Service was unsuccessful. Mail sent to the defendant was returned to the court on over fifteen (15) occasions marked: "Return to sender, Not Deliverable as addressed Unable to forward."

The former property owner of record appeared at the initial conference on August 31, 2007, with assistance from the Resource Center, to indicate the property was foreclosed. The former property owner filed a motion to intervene. The court granted the motion and the former owner was added to the case as an Intervenor. At hearings held January 30, 2008, and June 4, 2008, the former owner further explained that the property was foreclosed by the Defendant; however, he obtained a quitclaim deed to regain the property. This deed was not recorded at the Recorder of Deeds because he was unable to afford the recordation fees.

The plaintiff agreed to work with the Intervenor on the recordation issues. On June 3, 2009, the plaintiff indicated he would finance the recordation taxes so the property could be deeded to the Intervenor. In turn, the intervenor was to obtain a reverse mortgage. The court obtained legal assistance for the Intervenor from AARP. An order to stay judgment against the defendants, including the Intervenor, was granted.

AARP withdrew from the case on June 16, 2010. The plaintiff and another tax sale investor with a case pending on the property, attempted to work with the Intervenor contingent upon him obtaining a reverse mortgage. The court filed a motion for ROD to waive the recordation fees; however, the District's OAG filed a motion opposing the order to require ROD to waive recordation taxes. The court granted the District's motion on September 12, 2011; therefore, the fees were not waived and the quitclaim deed was not recorded.

Review of Residential Real Property Tax Lien Sales

5205/0027 Chase Manhattan Bank/Brad Williams, et al (cont'd.)

The court granted the plaintiff's motion for default judgment on the defendants on August 27, 2013, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, as well as other persons with interests in the property, none of whom redeemed the property. The plaintiff paid all outstanding taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to the plaintiff on January 13, 2014.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5212/0021	7	Virginia Watson et al	Y (Based on deed date)	N	N	N
Delinquent Real Property Tax: (\$459.94 taxes and \$135.69 P&I and \$13.00 tax sale fee)				\$ 608.63	Tax Sale Buyer: VCRT Trust on July 18, 2003		
External Agency Fees:				-0-	Assessed Value at Tax Sale: \$49,365	Assessed Value at Foreclosure: \$54,160	
Subsequent Payments:				-0-			
Deed Bill:				<u>2,208.34</u>			
Total RP Taxes Paid:				\$ 2,816.97			
Summary: Records at the Recorder of Deeds indicate that the property owner was deeded the property on May 28, 1956. Due to the “age” of the delinquent tax we could not view the 2003 tax sale notice in the tax system; however, we inspected the tax year 2005 first half property bill, due March 31, 2005, which indicated the 2002, 2003, 2004, and first half 2005 taxes were outstanding. The notice was addressed to the owner of record, in care of a family member, at an address in Washington, DC. VCRT Trust (Plaintiff) filed a Complaint of Tax Lien on March 22, 2004. The plaintiff served the property owner (defendant) by publication and attempted to notify the Defendants by service of summons. Summons service to the defendant was attempted on three occasions from April 29, 2004 to September 21, 2004. The court granted the plaintiff’s motion for service by publication as to the defendant on November 23, 2004. The court granted the plaintiff’s motion for default judgment on March 24, 2005, based on the plaintiff’s compliance with statutory requirements; including but not limited to, the publication requirements and posting of papers on the premises; as well as the timely and proper service of the defendants, who did not filed an Answer or other responsive pleading, and did not redeem the property. The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to VCRT Trust on August 24, 2005.							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	5249/0145	7	James C Covington et al	Court Record indicates deceased 9/18/08	N	N	N
Delinquent Real Property Tax: (\$1,516.51 taxes and \$650.13 P&I)				\$ 2,166.64	Tax Sale Buyer: V.F. Tax LLC on July 13, 2007		
External Agency Fees:				-0-	Assessed Value at Tax Sale: \$147,860		Assessed Value at Foreclosure: \$165,090
Subsequent Payments:				-0-			
Deed Bill:				<u>33,673.97</u>			
Total RP Taxes Paid:				\$35,840.61			
Summary:							
Records at the Recorder of Deeds indicate that the property owner was deeded the property on January 4, 1963. The final delinquent real property tax bill issued prior to tax sale and due May 31, 2007, was addressed to the owner of record in Temple Hills, Maryland.							
V.F. Tax LLC (Plaintiff) filed a Complaint of Tax Lien on February 25, 2008. The plaintiff served the property owner (Defendants) by publication and attempted to notify the Defendants by service of summons and via mail. Summons service were given to three heirs of the defendant on December 17, 2008.							
On January 14, 2009, one heir signed a Disclaimer of Interest. At the July 22, 2009 Status Hearing, two remaining heirs were interested in redeeming the property and requested a payoff amount--the amount due to redeem the property. At the September 23, 2009 Status Hearing, the defendants were still interested in redeeming; however, they would not be able to do so until 2010; therefore, the court set a redemption date of January 20, 2010.							
At the status hearing held January 20, 2010, the taxes were still not paid. The defendant had the money for legal fees, but did not provide the money to the Plaintiff's Attorney while they attempted to work on redemption. It was determined that taxes in the amount of \$32,000 and a special assessment were due. The heir of the defendant attempted to get penalties and interest waived and indicated he may try to buy the property from the plaintiff for the redemption amount. On October 13, 2010, the property was still not redeemed and the court indicated they would rule on the plaintiff's motion for Judgment on October 18, 2010.							
The court granted the plaintiff's motion for default Judgment on October 18, 2010, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, as well as other persons with interests in the property, none of whom has redeemed the property.							
The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to V.F. Tax LLC on January 19, 2011.							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5259/0007	7	Funb Custodian Plymouth SPV, et al	NA	N	N	N
Delinquent Real Property Tax: \$ 2,208.13 (\$1,677.57 taxes , \$517.56 P&I, and \$13.00 tax sale fee) External Agency Fees: -0- Subsequent Payments: 14,923.39 Deed Bill: <u>5,776.55</u> Total RP Taxes Paid: \$22,908.07					Tax Sale Buyer: Sunrise Atlantic on July 18, 2003 assigned to Heartwood 88, LLC		
					Assessed Value at Tax Sale: \$81,600	Assessed Value at Foreclosure: \$122,270	

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on March 20, 2001. Due to the “age” of the delinquent tax we could not view the 2003 tax sale notice in the tax system; however, the final delinquent real property tax bill issued prior to the 2005 tax sale, indicated that the 2002, 2003, and 2004 taxes were outstanding. The notice was addressed to the owner of record at an address in Washington, DC.

Heartwood 88, LLC (Plaintiff) filed a Complaint of Tax Lien on June 30, 2004. The Plaintiff served the property owners (Defendants) by publications and service of summons and by mail. Summons of Service to the Plaintiff was completed on September 21, 2004. On October 29, 2004, the Defendants not listed on the original Summons responded to the complaint. They were added to the case as defendants.

At the July 27, 2005, and November 23, 2005 Status Hearings – redemption by the defendants was expected and the matter was continued until February 15, 2006, to allow additional time for the defendant to settle the outstanding debt.

On February 15, 2006, the Plaintiff was present and indicated no negotiation occurred with the defendant. Plaintiff was ready to file dispositive motion. At a status Hearing held March 15, 2006, both sides were present and the Court *sua sponte* vacated the orders granting Plaintiff motion for judgment. The case was set for further status on June 28, 2006. The plaintiff filed a motion for summary judgment on May 2, 2006.

The court granted the plaintiff’s motion for summary judgment on June 27, 2006, based on the plaintiff’s compliance with statutory requirements and the timely and properly service to the defendants, who did file an Answer or other responsive pleading, but did not redeem the property.

A “note” in the tax system indicated someone other than the tax sale buyer and property owner paid \$26,092.82 on August 9, 2006, after the judgment was granted. OTR’s research showed the payment was made by a prospective buyer of the property and the new owner was the beneficiary of the credit balance.

Review of Residential Real Property Tax Lien Sales

5259/0007 Funb Custodian Plymouth SPV, et al (cont'd.)

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Heartwood 88, LLC on June 19, 2007.

On May 17, 2007, the defendants filed a motion to intervene and subsequently, on August 3, 2007, filed a motion to vacate the judgment. The court denied the motions to intervene and vacate judgment on October 1, 2007. The orders were entered on the docket on November 6, 2007. The case is considered closed.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5262/0811	7	Clara Murphy, et al	Y	Y	Y	N
Delinquent Real Property Tax: \$ 378.77 (\$273.28 taxes and \$92.49 P&I and \$13.00 tax sale fee)				Tax Sale Buyer: VCRT Trust on July 18, 2003			
External Agency Fees: -0-				Assessed Value at Tax Sale: \$70,734		Assessed Value at Foreclosure: \$202,780	
Subsequent Payments: -0-							
Deed Bill: <u>4,233.01</u>							
Total RP Taxes Paid: \$4,611.78							
Summary: We could not determine when the property owner was originally deeded the property; however, the Recorder of Deeds online records show a deed release for the listed owner filed in 1978. Additionally, on May 21, 1998, eight names were added to the deed by the property owner. Due to the “age” of the delinquent tax, we could not view the 2003 tax sale notice in the tax system; however, we inspected the final delinquent real property tax bill, issued prior to the 2005 tax sale and due June 6, 2005, which indicated that the 2002, 2003, and 2004 property taxes were still outstanding. The notice was addressed to the owner of record at the property address. VCRT Trust (Plaintiff) filed a Complaint of Tax Lien on April 21, 2004. The plaintiff attempted to serve the property owners (Defendants) by publication, posting, service of summons and mail. On February 11, 2005, there was a motion by the plaintiff to amend the complaint to dismiss the parties that were not served. The Plaintiff entered a motion for service by publication on the remaining defendants on May 3, 2005. On July 27, 2005, the defendants represented that the property owner was in a nursing home and that the family wished to redeem the property. The defendants corrected the address for five of the listed defendants. At the January 18, 2006 hearing, the defendants (heirs) requested time to sell the property and redeem the tax sale at settlement. At the April 26, 2006 hearing, both parties were present and the defendants represented that they were attempting to sell the property, and that they may need to open a probate case. The court granted the plaintiff’s motion for default judgment on the defendants on October 4, 2006, based on the plaintiff’s compliance with statutory requirements, and the timely and proper service of defendants who did not file an answer or other responsive pleading and did not redeem the property. On November 9, 2006, the defendant filed a motion to vacate the order granting the plaintiff’s motion for default judgment under rule 62 (B) and for fairness; the plaintiff filed opposition and the court denied the order to vacate the motion. The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue (OTR) signed the deed granting the property to VCRT Trust on June 14, 2007.							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	5269/0021	7	Amanda Avery/Shirley Walker/ Dorothy Moore, et al	Y (Based on Deed Date)	N	N	N
Delinquent Real Property Tax: (\$772.42 taxes and \$322.93 P&I)				\$1,095.35	Tax Sale Buyer: Embassy Tax Services, LLC on July 13, 2007		
External Agency Fees:				-0-			
Subsequent Payments:				1,973.45	Assessed Value at Tax Sale: \$144,900		
Deed Bill:				<u>3,700.16</u>			
Total RP Taxes Paid:				\$7,768.96			

Summary:

Records at the Recorder of Deeds indicate that the property was deeded to the property owner on February 15, 1950. The final delinquent real property tax bill issued prior to tax sale and due May 31, 2007, indicated that a remaining balance of \$922.18 was outstanding for the 2006 tax year. The notice was addressed to one owner of record at the property address. According to the tax sale record, the payment due by June 29, 2007 and sold at tax sale, was \$1,095.35.

The on-line payment history indicates a payment of \$1,100.00 was received on July 9, 2007. After the payment was posted, the account had a delinquent amount remaining of \$12.13; therefore, the pre-complaint legal expense fee of \$26.50 was assessed.

Embassy Tax Services, LLC (Plaintiff) filed a Complaint of Tax Lien on March 5, 2008. The plaintiff served the property owners (Defendants) by publication and notified the Defendants by service of summons and via mail. Summons service was unsuccessful and all mail sent to the property owners between March 17, 2008 and June 3, 2010, was returned to the court marked: "Not Deliverable as addressed, Unable to forward", "Return to Sender", and "Temporarily away." The court granted the plaintiff's motion for service by publication on March 16, 2010.

The court granted the plaintiff's motion for default judgment on May 12, 2010, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, as well as other persons with interests in the property, none of whom redeemed the property.

The plaintiff paid all taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Embassy Tax Services, LLC on October 22, 2010.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2005	5269/0031	7	Deborah Williams Bernard Williams, et al	N	N	N	N
Delinquent Real Property Tax: (\$1,051.68 taxes and \$310.25 P&I)				\$1,361.93	Tax Sale Buyer: Heartwood 88, LLC on July 15, 2005		
External Agency Fees:				-0-			
Subsequent Payments:				2,181.82	Assessed Value at Tax Sale: \$115,030		
Deed Bill:				<u>2,197.12</u>			
Total RP Taxes Paid :				\$ 5,740.87			
					Assessed Value at Foreclosure: \$167,910		

Summary:

Records at the Recorder of Deeds indicate that the property owners were deeded the property on June 24, 1994. The final delinquent real property tax bill issued prior to tax sale and due June 6, 2005, was addressed to the owners of record at the property address.

Heartwood 88, LLC (Plaintiff) filed a Complaint of Tax Lien on January 30, 2006. The plaintiff attempted to serve the property owners (Defendants) by publication, posting, service of summons and mail. Service by summons was unsuccessful. The online payment history indicates a payment of \$3,800 was received on March 30, 2006, and applied to the 2004, 2005, and 2006 taxes. We could not determine the origin of the payment.

All court correspondences sent to the defendants were returned from June 23, 2006 to June 22, 2007 marked: "Return to Sender Attempted." The court granted the plaintiff's order for service by publication on January 29, 2007.

The court granted the plaintiff's motion for default judgment on the defendant on April 23, 2007, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, and other persons with interest in the property, who have not redeemed the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Heartwood 88, LLC on March 26, 2008.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5290/0124	7	Pattie Dorsey, et al	Y (Deceased per court record)	Y	N	N
Delinquent Real Property Tax: \$ 879.05 (\$732.54 taxes \$146.51 P&I and \$13.00 tax sale fee)					Tax Sale Buyer: VCRT Trust on July 18, 2003		
External Agency Fees: <u>\$2,317.26</u>							
Total Delinquent Amount: \$ 3,209.31					Assessed Value at Tax Sale: \$76,520		
Subsequent Payments: -0-							
Deed Bill: <u>3,762.55</u>							
Total RP Taxes Paid \$ 6,971.86					Assessed Value at Foreclosure: Foreclosure Pending		
Summary: <p>Records at the Recorder of Deeds indicates that the property owner was deeded the property on September 18, 1947. Due to the “age” of the delinquent tax we could not view the 2003 tax sale notice in the tax system; however, we inspected the final delinquent real property tax bill issued prior to the 2005 tax sale and due June 6, 2005, which indicated that the 2002, 2003, and 2004 taxes were still outstanding. The notice was addressed to the owner of record at the property address.</p> <p>VCRT Trust (Plaintiff) filed a Complaint of Tax Lien on April 21, 2004. The Plaintiff served the property owners (Defendants) by publication once a week for three (3) successive weeks, notifying all interested parties to appear in court by the 13th of August 2004. Service summons and complaints by special process server were given to the defendants during May 24, 2004 through October 11, 2004.</p> <p>The online payment history indicates partial payments commenced in May 2005 through October, 2005. The payments totaling \$1,050.00 were applied to 2002 delinquent taxes. We could not determine the origin of the payment.</p> <p>The court granted the plaintiff’s motion for default judgment on September 27, 2005, based on the plaintiff’s compliance with statutory requirements and the timely and properly service of the defendants, who did not file an Answer, or other responsive pleading, and did not redeem the property. The plaintiff paid all taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to the Plaintiff on January 17, 2006.</p> <p>On March 30, 2007, the defendant’s attorney filed a motion to vacate judgment and order foreclosing right of redemption, to void the tax deed, and to dismiss. An estate was opened for the defendant on September 21, 2007, under case 2007 ADM 001035. On November 20, 2013, the defense attorney reopened the estate to obtain new Letters of Administration. Records also</p>							

Review of Residential Real Property Tax Lien Sales

5290/0124, Pattie Dorsey, et al (cont'd)

indicate about \$9,000 were due in taxes, but the defendant's attorney has paid \$3,000 of the amount due. The defense plans to have the deed transferred and intends to redeem property. As of December 30, 2013, the status of the case is shown as "Reopen (RO)," and the disposition is "Undisposed".

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5301/0031	7	HHW Investments et al	NA	N	N	N
Delinquent Real Property Tax: (\$1,322.88 taxes and \$330.72 P&I and \$13.00 tax sale fee)				\$1,666.60	Tax Sale Buyer: Heartwood 88, LLC on July 18, 2003		
External Agency Fees:				-0-			
Subsequent Payments:				-0-	Assessed Value at Tax Sale: \$275,600		
Deed Bill:				<u>5,133.76</u>			
Total RP Taxes Paid:				\$6,800.36	Assessed Value at Foreclosure: Deed Vacated		
Summary:							
<p>Records at the Recorder of Deeds indicate that the property was deeded to the property owner on March 28, 2002. Due to the “age” of the delinquent tax we could not view the 2003 tax sale notice in the tax system; however, the tax year 2005 first half real property bill was addressed to the owner of record at an address in Washington, DC.</p> <p>Heartwood 88, LLC (Plaintiff) filed a Complaint of Tax Lien on January 23, 2004. The plaintiff served the property owners (Defendants) by publication. The plaintiff filed a motion to extend the time to achieve service on the defendant. The court granted the extension until October 29, 2004. The record indicates the agent was served on August 9, 2004.</p> <p>The court granted the plaintiff’s motion for default judgment on November 8, 2004, based on the plaintiff’s compliance with statutory requirements and due diligence in the timely and proper service of the defendants, none of whom redeemed the property.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue issued the deed granting the property to Heartwood 88, LLC on January 27, 2005.</p> <p>On January 12, 2005, the defendants filed a motion to vacate the judgment and order foreclosing redemption due to improper service of the agent of the defendant. On June 3, 2005, a consent order was signed by both parties vacating the judgment and order foreclosing on the property. The case was settled and dismissed. The defendant re-gained the property.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2010	5331/2001	7	Aphiah I & II Cooperative, Inc.	NA	N	N	N
Delinquent Real Property Tax: (\$1,440.36 taxes and \$682.92 P&I)				\$2,123.28	Tax Sale Buyer: Divot Capital, LLC on September 22, 2010		
External Agency Fees:				-0-			
Subsequent Payments:				-0-	<div>Assessed Value at Tax Sale: \$95,950</div> <div>Assessed Value at Foreclosure: \$81,050</div>		
Deed Bill:				<u>5,056.80</u>			
Total RP Taxes Paid:				\$7,180.08			

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on March 23, 1989. The final delinquent real property tax bill issued prior to tax sale and due June 30, 2010, comprised a partial balance for 2008 taxes and all of the 2009 taxes. The notice was addressed to the owner of record to the attention of a third party in Washington, DC.

Divot Capital, LLC. (Plaintiff) filed a Complaint of Tax Lien on July 26, 2011. The plaintiff served the property owner (Defendants) by publication and posting, and attempted service of summons. On January 4, 2012, the tenant of the property filed the consent to have the case heard by a magistrate judge and was present with the plaintiff at the hearing held on January 4, 2012. The tenant was to provide information regarding the defendant. After requesting and receiving an extension of time to serve, the plaintiff successfully served the defendant on June 2, 2012.

On March 20, 2013, the court addressed questions regarding the photograph of posting. The plaintiff was requested to investigate the posting photo. The next hearing was scheduled for July 31, 2013.

The plaintiff's motion for default judgment was granted by the court on July 31, 2013, based on the plaintiff's compliance with the statutory requirements and due diligence in attempting to locate and join record and legal owners with interest in the property, none of whom redeemed the property.

The plaintiff paid all of the real property taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Divot Capital, LLC on October 8, 2013.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2009	5360/0194	7	Donelia Lucas/ Herbert Lucas, Sr., et al	Deceased/ Deceased	Y	N	N
Delinquent Real Property Tax: \$3,400.92 (\$2,399.20 taxes and \$1,001.72 P&I) External Agency Fees: \$-0- Subsequent Payments: -0- Deed Bill: <u>10,536.25</u>				Tax Sale Buyer: Rimelon DC, LLC on December 2, 2009			
Total RP Taxes Paid: \$13,937.17				Assessed Value at Tax Sale: \$198,040		Assessed Value at Foreclosure: \$217,750	

Summary:

Records at the Recorder of Deeds indicate that the property owners were deeded the property on November 21, 1958. The final delinquent real property tax bill issued prior to tax sale and due June 1, 2009, was addressed to the owner of record at the property address.

Rimelon DC, LLC (Plaintiff) filed a Complaint of Tax Lien on August 11, 2010. The plaintiff attempted to serve the property owners (Defendants) by publication, posting, service of summons and mail. Summons served to the defendants were signed for by heirs on October 6, 2010. At the February 9, 2011 hearing, the plaintiff was present and represented to the court that the defendant(s) were deceased. The plaintiff spoke to an heir regarding the property and amended the complaint to add the estates of the defendants.

On June 15, 2011, the plaintiff was granted the motion to deem the heirs of the defendants served by publication.

The court granted the plaintiff's motion for judgment on the defendant on November 7, 2011. A copy of the order in its entirety was not available for review to determine the basis for judgment.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Rimelon DC, LLC on February 1, 2012.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2007	5392/0112	7	Elsie Burke / Tony J. Jeter, et al	Deceased/ Unknown	N	N	N
Delinquent Real Property Tax: (\$1,105.82 taxes and \$373.62 P&I)				\$1,479.44	Tax Sale Buyer: VF Tax, LLC on July 13, 2007		
External Agency Fees:				-0-			
Subsequent Payments:				6,030.43	Assessed Value at Tax Sale: \$168,340		
Deed Bill:				<u>67,473.20</u>			
Total RP Taxes Paid:				\$74,983.07	Assessed Value at Foreclosure: \$164,410		
Summary:							
<p>Records at the Recorder of Deeds indicate that the property owner was deeded the property on October 4, 1955. The final delinquent real property tax bill issued prior to tax sale and due May 31, 2007, was addressed to the owner of record at the property address. The notice indicated a payment of \$150 was received prior to the notice; however, a balance of \$1,296.00 remained. By the tax sale in July 2007, the balance increased to \$1,479.44.</p> <p>VF Tax, LLC (Plaintiff) filed a Complaint of Tax Lien on March 26, 2008. The plaintiff served the property owner (Defendant) by publication and attempted to notify the Defendants by service of summons and via mail. Summons service was unsuccessful and mail sent to the record property owners were returned to the court on at least nine (9) occasions marked: “Unable to forward,” and “Return to Sender.” The Court record indicates that the property owner of record was deceased.</p> <p>At the September 22, 2008 hearing, the plaintiff indicated the defendant’s grandson was interested in redemption. Additionally, the grandson’s mother provided additional information regarding additional heirs and indicated again that the family wanted to keep the property. The grandson was added to the complaint as a defendant.</p> <p>At the January 13, 2010 status conference, the plaintiff indicated that while some heirs were interested in the property, they did not have title to sell or refinance the property. The plaintiff indicated at several hearings held between September 22, 2008, and March 2011, they were working with the grandson to discuss a settlement or redemption. At the status hearing held June 29, 2011, the plaintiff had no further contact with the grandson; therefore, the plaintiff proceeded with the case and filed a motion for judgment.</p> <p>The court granted the motion for summary judgment filed by the Plaintiff on November 9, 2011. A full copy of the order was not available for our review.</p> <p>The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to VF Tax, LLC on May 15, 2012.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	5397/2018	7	Agnes T Slye Jones/Margaret Christine Slye et al	Deceased/ Unknown	N	N	N
Delinquent Real Property Tax: \$1,049.98 (\$769.28 taxes and \$280.70 P&I and \$26 tax sale fee)					Tax Sale Buyer: Wachovia Bank on July 16, 2004		
External Agency Fees: <u>\$3,729.18</u>							
Total Delinquent Amount: \$4,779.16					Assessed Value at Tax Sale: \$61,910		Assessed Value at Foreclosure: \$80,110
Subsequent Payments: 1,296.02							
Deed Bill: <u>626.78</u>							
Total RP Taxes Paid: \$6,701.96							
Summary: Records at the Recorder of Deeds indicate that the property owners were deeded the property on August 28, 1989. Due to the age of the delinquent tax, we could not view the 2004 tax sale notice in the tax system; however, the final delinquent real property tax bill issued prior to the 2005 tax sale and due June 6, 2005, showed that the 2003 and 2004 taxes were still outstanding. The notice was sent to the owner of record at the property address. Wachovia Bank (Plaintiff) filed a Complaint of Tax Lien on June 27, 2005. The record owner of the property is deceased; therefore, the plaintiff served the personal representative of the estate and heirs of the owner of record (Defendants) by publication, service of summons and via mail. Summons service was successful on two heirs on June 13, 2006, and June 29, 2006. The court granted the motion for default judgment on October 6, 2006, based on the plaintiff's compliance with statutory requirements including but not limited to the publication requirements such as posting a copy of the complaint on the premises as well as the timely and proper service of defendants. The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Wachovia Bank on February 1, 2007.							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	5398/0074	7	Sherman D. Morris/Evelyn (E.L.) Morris, et al	Deceased (2000)/ Y (based on date of deed)	N	N	N
Delinquent Real Property Tax: (\$817.34 taxes and \$241.12 P&I and \$13 tax sale fee)				\$1,071.46	Tax Sale Buyer: Daphne B. Bernard on July 16, 2004		
External Agency Fees:				-0-			
Subsequent Payments:				5,018.21	Assessed Value at Tax Sale: \$114,160		
Deed Bill:				<u>1,973.52</u>			
Total RP Taxes Paid:				\$8,063.19	Assessed Value at Foreclosure: \$226,910		

Summary:

Records at the Recorder of Deeds indicate that the property owners were deeded the property on June 11, 1956. Due to the “age” of the delinquent tax, the 2004 tax sale notice was not available for review in the tax system; however, the final delinquent real property tax bill issued prior to the 2005 tax sale and due June 6, 2005, indicated that the 2003 and 2004 taxes were still outstanding. The notice was addressed to the owners of record, in care of a family member, in Linthicum, Maryland.

Daphne Bernard (Plaintiff) filed a Complaint of Tax Lien on June 3, 2005. The plaintiff served the property owners (Defendants) by publication and attempted to notify the Defendants by service of summons and via mail. Summons service was unsuccessful, and all mail sent to the defendants were returned to the court on at least four (4) occasions marked: “Not Deliverable as addressed” and “Unable to forward.” The plaintiff received an extension of time to serve notice to the defendant. The estate of the defendant was added to the complaint.

At the February 7, 2007 status hearing, the plaintiff indicated they were attempting to serve an heir of the defendant in Hawaii. The attempt to serve notice was returned to the court on May 4, 2007. On May 2, 2007, the plaintiff filed an affidavit of posting, completed April 30, 2007.

The court granted the motion for default judgment on the defendant on July 25, 2007, based on the plaintiff’s compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners, and other persons with interests in the property, who have not redeemed the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Daphne Bernard on March 5, 2008.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	5399/0063	7	William F. Duckett/ Joyce Duckett, et al	Y/ Unknown	N	N	N
Delinquent Real Property Tax: \$ 532.24 (\$415.49 taxes and \$103.75 P&I and \$13 tax sale fee)					Tax Sale Buyer: TaxCorp, LLC on July 16, 2004		
External Agency Fees: -0-					Assessed Value at Tax Sale: \$94,680		Assessed Value at Foreclosure: \$149,530
Subsequent Payments: -0-							
Deed Bill: <u>4,036.98</u>							
Total RP Taxes Paid: \$4,569.42							

Summary:

Records at the Recorder of Deeds indicate that the property owners were deeded the property on August 4, 1965. Due to the “age” of the delinquent tax, the 2004 tax sale notice was not available for review in the tax system; however, the final delinquent real property tax bill issued prior to the 2005 tax sale and due June 6, 2005, indicated that the 2003 and 2004 taxes were still outstanding. The notice was addressed to the owners of record in Clinton, Maryland.

TaxCorp 2005, LLC (Plaintiff) filed a Complaint of Tax Lien on June 1, 2005. The plaintiff attempted to serve the property owner (Defendants) by publication, posting, and service of summons. The plaintiff filed a motion on January 4, 2006 to extend the time for service on the defendants. The motion was granted on January 10, 2006. At the status hearing held January 11, 2006, the plaintiff indicated they planned to investigate why the mailings were returned from the service of process address. The record is silent as to what the plaintiff’s investigation uncovered.

All court correspondences sent to the property owners were returned to the court on four occasions marked: “Attempted Not Known, Unable to Forward,” and “Unable to Forward.”

On April 13, 2006, the plaintiff filed a motion for default judgment as to the defendants. The court granted the motion for default judgment on the defendants on May 22, 2006, based on the plaintiff’s compliance with statutory requirements and the timely and proper service of defendants, who did not file an answer or other responsive pleading, and did not redeem the property.

The plaintiff paid all of the real property taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to TaxCorp 2005, LLC, on January 11, 2007.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2006	5417/0064	7	Carleton T. Johnson/Mary Loving Johnson	Unknown	N	N	N
Delinquent Real Property Tax: (\$1,083.02 taxes and \$275.24 P&I)				\$1,358.26	Tax Sale Buyer: Salta Group, Inc. on July 14, 2006		
External Agency Fees:				-0-			
Subsequent Payments:				-0-	Assessed Value at Tax Sale: \$142,170		
Deed Bill:				-0-			
Total RP Taxes Paid:				\$ 1,358.26	Assessed Value at Foreclosure: \$244,850		

Summary:

Records at the Recorder of Deeds (ROD) indicate that the property owners were deeded the property on August 5, 1999. The final delinquent real property tax bill issued prior to tax sale and due June 12, 2006, was addressed to the owners of record at the property address.

The ROD records indicate the property owners also received notice for foreclosure from their mortgage company in 2005. The owners of record **sold** the property to a third party on February 6, 2007. The online payment records reflect payments of the 2005 and 2006 delinquent taxes on March 20, 2007, and April 6, 2007. \$1,868.13 of the payment was applied to the 2005 delinquent real property tax.

Salta Group, Inc. (Plaintiff) filed a Complaint of Tax Lien on April 11, 2007. The plaintiff served the property owners (at the time of the tax sale) (Defendants) by publication and notified the Defendants by service of summons and via mail. Summons service was unsuccessful and mail sent to the property owners were returned to the court on two (2) occasions marked: "Unable to forward," and "Return to Sender."

The court granted the plaintiff's motion for default judgment on August 11, 2008, based on the plaintiff's compliance with statutory requirements and the due diligence in attempting to locate and join record and legal owners and other persons with interest in the property, who have not redeemed the property.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Salta Group, Inc. on March 24, 2010.

The Salta Group filed a complaint against the new owner of the property on February 6, 2007, under a separate action. An agreement was reached between the parties, and the case was settled and dismissed on July 22, 2011. The Salta Group retained ownership of the property.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2008	5447/0809	7	Alice E. Ellis/Raymond V. Ellis et al	N/ Unknown	N	N	N
Delinquent Real Property Tax: (\$1,834.15 taxes and \$442.69 P&I)				\$2,276.84	Tax Sale Buyer: Wiper Corporation on September 19, 2008		
External Agency Fees:				-0-	Assessed Value at Tax Sale: \$288,730		Assessed Value at Foreclosure: \$192,140
Subsequent Payments:				-0-			
Deed Bill:				<u>\$20,677.47</u>			
Total RP Taxes Paid:				\$22,954.31			

Summary:

Records at the Recorder of Deeds indicate that the owners of record were deeded the property on March 15, 1972. The final delinquent real property tax bill issued prior to tax sale and due July 31, 2008, was addressed to the owners of record at the property address. The notice indicated a balance for 2006 taxes of \$96.95, and 2007 taxes outstanding totaling \$2,559.17. The on-line payment history indicates a \$500 payment was applied to the delinquent balance on July 28, 2008. By September 2008, the balance due and sold at tax sale, totaled \$2,276.84

Prior to the filing of the complaint, the online payment history indicates payments totaling \$2,727.10, were received January 7, 2009, March 6, 2009, and August 10, 2009, and applied to the 2007 delinquent tax. The payments were made by the property owner.

Wiper Corporation (Plaintiff) filed a Complaint of Tax Lien on September 3, 2009. The plaintiff served the property owner (Defendant) by publication and posting, and attempted service of summons. The court records indicate that the defendants were served on October 24, 2009.

The online payment history reflects a payment of \$1,200.00 on April 27, 2010, that was applied to delinquent taxes. This payment was also made by the property owner.

On June 5, 2010, the defendant filed an answer to the complaint, filed a motion to dismiss and a counterclaim for \$4 million. The District considered the sale valid and made copies of the defendant's receipts. The court orally dismissed the defendant's motion to dismiss; however, an order was entered for the Office of Tax and Revenue (OTR) to conduct an audit on the account.

The OTR provided the audit; however, the defendant did not agree with the results; therefore, the defendant was given 30 days on February 23, 2011, to file a motion with the court to set a redemption amount. The defendant filed a motion to set a redemption amount and to remove the judge for racial bias. On January 18, 2012, the case was transferred to a new judge and the motion to set redemption amount was set. By December 14, 2011, the defendant had not made payment of taxes in accordance with the court's order setting the redemption amount, which was not disclosed in the public record. A new redemption date was set on October 3, 2012.

Review of Residential Real Property Tax Lien Sales

5447/0809, Alice E. Ellis/Raymond V. Ellis et al (cont'd.)

The defendant did not meet the redemption date of December 5, 2012; therefore, the court granted the plaintiff's motion for summary judgment on January 9, 2013, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record owners and other persons with interest in the property, none of whom redeemed the property. The defendant filed an appeal to the order on January 15, 2013. The court denied the motion and the case remained closed by summary judgment.

The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to the Wiper Corporation on April 22, 2013.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5565/2057	8	Sterling Crosby/ David Gatewood, et al	Y/ Unknown	N	N	N
Delinquent Real Property Tax: \$582.93 (\$437.30 taxes \$132.63 P&I and \$13 tax sale fee) External Agency Fees: -0- Subsequent Payments: Unknown Deed Bill: <u>Unknown</u>				Tax Sale Buyer: Heartwood 87, LLC on July 18, 2003 (Assigned to Heartwood 88, LLC)			
Total RP Taxes Paid: \$ 582.93				Assessed Value at Tax Sale: \$42,750		Assessed Value at Foreclosure: \$60,310	

Summary:

Records at the Recorder of Deeds (ROD) indicate that the property owner was deeded the property on November 24, 1998. Due to the “age” of the delinquent tax the 2003 tax sale notice was not available for review in the tax system; however the final delinquent real property tax bill, issued prior to the 2005 tax sale and due June 6, 2005, indicated that the 2002, 2003, and 2004 taxes were still outstanding. The notice was addressed to the owners of record at the property address.

Heartwood 88, LLC (Plaintiff) filed a Complaint of Tax Lien on January 23, 2004. The plaintiff attempted to serve the property owners (Defendants) by publication, posting, service of summons and mail. Service by summons was successful on the co-defendant September 24, 2004. The motion to consider the defendants served by publication was amended on January 7, 2005, due to successful service of the defendant.

The court granted the plaintiff’s motion for default judgment on the defendant on July 5, 2005. A copy of the judgment and order were not available for our review.

The deed file was not available for us to determine the amount paid by the plaintiff to obtain the deed. ROD records indicate that the deed was filed by Heartwood 88, LLC on December 5, 2006.

ROD records indicate the defendant sold the property to a third party shortly after the default judgment was granted. A quit claim deed was filed at ROD on July 29, 2005. Heartwood 88, LLC in turn filed a quit claim deed also granting the property to the same party on April 24, 2007.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2008	5597/0007	8	1626 R Street SE LLC/ Terry Satterfield Jr., et al	NA	N	N	N
Delinquent Real Property: (\$1,033.79 taxes and \$520.57 P&I)				\$1,554.36	Tax Sale Buyer: Potomac Tax Services on September 19, 2008		
External Agency Fees:				-0-	Assessed Value at Tax Sale: \$403,540		Assessed Value at Foreclosure: \$263,370
Subsequent Payments:				-0-			
Deed Bill:				<u>2,944.57</u>			
Total RP Taxes Paid:				\$4,498.93			

Summary:

Records at the Recorder of Deeds indicate that the property owners were deeded the property on December 18, 2006. The final delinquent real property tax bill issued prior to tax sale and due July 31, 2008, indicated a balance of \$1,373.35, comprised a partial balance of the 2006 taxes and the 2007 taxes. By September 19, 2008, the balance due and sold at tax sale, was \$1,554.36.

Potomac Tax Services (Plaintiff) filed a Complaint of Tax Lien on March 25, 2009. The plaintiff served the property owners (defendants) by publication, posting, and service of summons. Service was successful.

At a status hearing held on November 4, 2009, the plaintiff indicated that taxes, special assessment, WASA lien and a Clean City lien were due on the property; however, the legal fees were paid on July 27, 2009. At the following status hearing held March 10, 2010, the co-defendant was present and indicated that the taxes were paid; however, the WASA lien amount was challenged. The online payment history indicates a payment totaling \$11,718.70 was received March 4, 2010, and applied to the 2007, 2008, 2009, and 2010 delinquent taxes. The plaintiff contended that the water bill must be paid in order for the defendant to redeem the property. The defendant obtained assistance from the Resource Center regarding the inclusion of the WASA lien as part of the redemption costs and planned to contact WASA to re-check the meter reading.

The redemption date and hearing was moved to September 22, 2010; however, the defendant did not appear. The court granted the plaintiff's motion for default judgment signed March 29, 2011, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate record and legal owners with interest in the property, none of whom redeemed the property.

The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Potomac Tax Services on June 6, 2011.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2010	5729/2001	8	First Liberty National Bank/ Michael White, et al	NA	N	N	N
Delinquent Real Property Tax: (\$901.94 taxes and \$480.36 P&I)				\$ 1,382.30	Tax Sale Buyer: Randolph T. Oldes, Sr. on September 22, 2010		
External Agency Fees:				-0-	Assessed Value at Tax Sale: \$73,200		Assessed Value at Foreclosure: \$68,680
Subsequent Payments:				-0-			
Deed Bill:				<u>4,070.94</u>			
Total RP Taxes Paid:				\$5,453.24			

Summary:

Records at the Recorder of Deeds (ROD) indicate that the record owner was deeded the property on November 16, 2005. The final delinquent real property tax bill issued prior to tax sale and due June 30, 2010, was addressed to the owner of record (the Bank) at the property address. The notice indicated a balance of \$1,178.17 comprising the remaining 2008 delinquent taxes and the 2009 tax amount. By September 2010, the tax due and sold at tax sale totaled \$1,382.30.

Randolph T. Oldes, Sr. (Plaintiff) filed a Complaint of Tax Lien on August 10, 2011. The plaintiff served the property owner (Defendant) by publication and posting, and attempted service of summons. Service by summons was successful. The complaint was amended to include the Quit Claim Deed holder as a defendant. We did not find the defendant's name in the ROD records. The plaintiff attempted to serve the co-defendant. A motion for extension of time to serve was filed by the plaintiff. An affidavit of the service of summons and complaint was filed November 14, 2012.

On December 19, 2012, the court set a redemption date; however, the redemption date set by the court was not met by the defendants. The plaintiff filed a motion for default judgment on March 12, 2013; however, the order was held in abeyance pending representation by the plaintiff as to whether he utilized a social security number when submitting the defendants name to the Department of Defense Manpower Data Center. The plaintiff filed a legal document regarding the use of the Defendant's social security number in the Department of Defense Manpower Data Center search. The plaintiff represented that the social security number was used.

The court granted the motion for judgment on May 6, 2013, based on the plaintiff's compliance with statutory requirements and due diligence in attempting to locate and join record owners and other persons with interest in the property, none of whom redeemed the property.

The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Randolph T. Oldes, Sr. on June 17, 2013.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	5792/0829	8	Melvin L. Bryant, et al	N	N	N	N
Delinquent Real Property Tax: \$1,025.35 (\$ 781.73 taxes , \$230.62 P&I, and \$13.00 tax sale fee) External Agency Fees: <u>\$9,958.21</u> Total Delinquent Amount: \$10,983.56 Subsequent Payments: Unknown Deed Bill: <u>Unknown</u> Total RP Taxes Paid: \$10,983.56					Tax Sale Buyer and Date: Plymouth Financial on July 16, 2004		
					Assessed Value at Tax Sale: \$92,270	Assessed Value at Foreclosure: Deed Vacated	

Summary:

Records at the Recorder of Deeds (ROD) indicate that the property owner was deeded the property on January 3, 1992. Due to the age of the delinquent tax we could not view the 2004 tax sale notice; however, the final delinquent real property tax bill prior to the 2005 tax sale, due June 6, 2005, indicated the 2003 and 2004 real property taxes and WASA lien were outstanding.

Plymouth Financial (Plaintiff) filed a Complaint of Tax Lien on January 26, 2005. The plaintiff served the property owner (Defendant) by publication and attempted to notify the Defendant by service of summons and via mail. The service by summons was successful.

The online payment history indicates a payment of \$14,287.85 was received on July 15, 2005, for the 2003, 2004, and 2005 taxes. At a hearing held November 23, 2005, the defendant indicated the taxes were nearly current. The only amounts remaining were attorney fees and costs, and a WASA lien. The plaintiff was to file a motion to set the redemption date. On November 28, 2005, a payment of \$160.00 was deposited.

The court granted the motion for default judgment on the defendant on June 13, 2006. A copy of the judgment and order were not available for our review to determine the basis of the judgment.

A "note" in the tax system dated June 30, 2006, indicated the tax sale unit requested the deletion of the WASA charges. On July 27, 2006, the case was reopened by the defendant in an attempt to vacate the judgment.

The deed file was not available for us to determine the amount paid by the plaintiff to obtain the deed. ROD records indicate that the deed was filed by Plymouth Financial on November 16, 2006.

On or about May 1, 2007, the defendant sent a letter to OTR because he believed the property was sold in error. The defendant was to contact the Office of the Attorney General if they did not hear from OTR by May 16, 2007. The record is silent as to the outcome of this inquiry; however, a new redemption date of June 28, 2007 was set by the court. The case was dismissed by consent filed by both parties on June 27, 2007. The defendant is still listed as the owner in tax records as of the date of our review (January 8, 2014).

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5807/0949	8	Ruth G. Hall, et al	Unknown	N	N	N
Delinquent Real Property Tax: \$ 456.48 (\$354.78 taxes and \$88.70 P&I and \$13 tax sale fee) External Agency Fees: -0- Subsequent Payments: -0- Deed Bill: <u>4,004.62</u> Total RP Taxes Paid: \$4,461.10					Tax Sale Buyer: VCRT Trust on July 18, 2003 <div style="display: flex; justify-content: space-around;"> <div> Assessed Value at Tax Sale: \$85,000 </div> <div> Assessed Value at Foreclosure: \$107,340 </div> </div>		

Summary:

The Recorder of Deeds website does not show a deed recorded for the listed property owner. A wrongful housing lien was filed by the District against the defendant on December 16, 2004. Due to the age of the delinquent tax, the 2003 tax sale notice was not available for review; however, the final real property tax bill notice issued prior to the 2005 tax sale and due June 6, 2005, indicated that the 2002, 2003, and 2004 taxes were still outstanding. The notice was addressed to the listed owners in Reston, Virginia.

VCRT Trust (Plaintiff) filed a Complaint of Tax Lien on March 22, 2004. The plaintiff served the listed owners (Defendant) by publication and posting, and made three attempts to service by summons. The plaintiff filed a motion on November 10, 2004, to deem the defendant served by publication. The court granted the motion for service by publication on November 29, 2004.

On February 4, 2005, the plaintiff filed a motion for default judgment on the defendants. The court granted the motion for default judgment on the defendants on May 2, 2005, based on the plaintiff's compliance with the statutory requirements as well as the timely and proper service of the defendants, who did not file an answer or other responsive pleading, and did not redeem the property.

The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to VCRT Trust on August 3, 2005.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5822/0822	8	Earl & Persene Peters, et al	Unknown/ Unknown	N	N	N
Delinquent Real Property: \$2,216.99 (\$1,701.92 taxes , \$502.07 P&I, and \$13.00 tax sale fee) External Agency Fees: \$6,684.18 Total Delinquent Amount: \$8,901.17 Subsequent Payments: Unknown Deed Bill: Unknown Total RP Taxes Paid: \$8,901.17					Tax Sale Buyer: Yohannes Gebremichael on July 18, 2003		
					Assessed Value at Tax Sale: \$92,000		Assessed Value at Foreclosure: \$107,810

Summary:

Records at the Recorder of Deeds (ROD) indicate that the property owners were deeded the property on February 29, 1972. Due to the “age” of the delinquent tax, the 2003 tax sale notice was not available for review in the tax system; however, the final delinquent real property tax bill issued prior to the 2005 tax sale, indicated that balances prior to tax 2000, as well as tax years 2000, 2001, 2002, 2003, and 2004 taxes were still outstanding. The notice was addressed to the owners of record at the property address.

Yohannes Gebremichael (Plaintiff) filed a Complaint of Tax Lien on March 31, 2004. The plaintiff served the property owners (Defendants) by publication and posting, and attempted service of summons. The defendants were served, according to an affidavit of service of summons and complaint **by mail**, on August 26, 2004.

The plaintiff filed a motion for default judgment on January 21, 2005. The court granted the motion for default judgment on April 7, 2005, which constituted final judgment. A copy of the order was not available for review.

The deed file was not available to determine the amount paid by the plaintiff to obtain the deed. ROD records indicate that the deed was filed by Yohannes Gebrmichael on August 3, 2005.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2008	5827/0012	8	Dean Street Mews, LLC, et al	NA	N	N	N
Delinquent Real Property Tax: (\$1,524.94 taxes and \$645.61 P&I)				\$2,170.55	Tax Sale Buyer: Potomac Tax Services on September 19, 2008		
External Agency Fees:				-0-			
Subsequent Payments:				-0-	Assessed Value at Tax Sale: \$226,460		
Deed Bill:				<u>10,399.23</u>			
Total RP Taxes Paid:				\$12,569.78			

Summary:

Records at the Recorder of Deeds indicate that the property owner was deeded the property on July 12, 2004. The final delinquent real property tax bill issued prior to tax sale and due July 31, 2008, was addressed to the owner of record in Upper Marlboro, Maryland.

Potomac Tax Services (Plaintiff) filed a Complaint of Tax Lien on April 1, 2009. The plaintiff served the property owners (Defendants) by publication and posting, and attempted service of summons. The record indicates service on the defendants was completed by December 2, 2009

The plaintiff was in contact with the defendant who planned to redeem the property. On March 10, 2010, the plaintiff indicated they were unsure about the amount of taxes due, and was attempting to resolve the issue with the District. On July 7, 2010, the plaintiff indicated the District was not cancelling the sale. A party was interested in redeeming the property.

By October 1, 2010, the property was not redeemed. The plaintiff filed a motion for default judgment as to the defendants on October 1, 2010. A status hearing was held on January 19, 2011, with the plaintiff present only. The court granted and signed the plaintiff's order for default judgment in chambers on January 18, 2011, based on the plaintiff's compliance with statutory requirements, and the timely and proper serving of the defendants, who did not file an answer, nor redeem the property.

The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Potomac Tax Sale on May 3, 2011.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2003	5946/0009	8	Richard Wright, et al	N	Y	N	N
Delinquent Real Property Tax: (\$335.10 taxes and \$98.87 P&I and \$13 tax sale fee)				Tax Sale Buyer: VCRT Trust on July 18, 2003			
External Agency Fees: Subsequent Payments: Deed Bill:				-0- -0- <u>1,615.60</u>	Assessed Value at Tax Sale: \$105,800		Assessed Value at Foreclosure: \$109,160
Total RP Taxes Paid:				\$ 2,062.57			
Summary: Records at the Recorder of Deeds indicate that the property owner was deeded the property on January 20, 1999. Due to the “age” of the delinquent tax, the 2003 tax sale notice was not available for review in the tax system; however, the final delinquent real property tax bill, issued prior to the 2005 tax sale and due June 6, 2005, indicated that the 2002, 2003, and 2004 taxes were still outstanding. The notice was addressed to the owner of record at the property address. VCRT Trust (Plaintiff) filed a Complaint of Tax Lien on January 23, 2004. The plaintiff attempted to serve the property owners (Defendants) by publication, and service of summons. Service of summons on the defendant was completed on June 18, 2004, according to the affidavit of service. The court granted the plaintiff’s motion for default judgment on the defendant on April 25, 2005, based on the plaintiff’s compliance with statutory requirements and due diligence in attempting to locate record owners, legal owners and other interested parties interested in the property. The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to VCRT Trust on August 18, 2005.							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2006	6171/0036	8	Betty J. Woodard/ Anthony B. Woodard (added to deed)	Deceased in 1999/ Unknown	Y	N	N
Delinquent Real Property Tax: (\$416.69 taxes and \$24.01 P&I)				\$ 440.70	Tax Sale Buyer: Sunrise Atlantic, LLC on July 14, 2006 [Assigned to Bank Atlantic]		
External Agency Fees:				-0-			
Subsequent Payments:				-0-	Assessed Value at Tax Sale: \$128,460		
Deed Bill:				<u>12,234.44</u>			
Total RP Taxes Paid:				\$12,675.14	Assessed Value at Foreclosure: \$168,220		
Summary: <p>Records at the Recorder of Deeds indicate that the property owner was deeded the property on January 26, 1966. An heir to the property recorded the deed on February 17, 2009. The final delinquent real property tax bill issued prior to tax sale and due June 12, 2006, was addressed to the owner of record (prior to 2009), at the property address. The notice indicated a partial payment was made; however, a balance of \$282.70 remained. By July 2006, the balance increased to \$440.70.</p> <p>Sunrise Atlantic, LLC (Plaintiff) filed a Complaint of Tax Lien on February 8, 2007. The plaintiff served the property owners and personal representative of the estate (Defendants) by publication, posting, and attempted to notify the Defendant’s estate by service of summons and via mail. On September 19, 2007, it was discovered that the personal representative was also deceased; therefore, the plaintiff attempted to locate other heirs.</p> <p>At the status hearing held April 23, 2008, The plaintiff indicated he visited the property and reviewed DC records and did not hear from a party identified as a potential heir of the deceased. In January 2011, it was noted that someone was paying the taxes and the plaintiff investigated. The online payment history indicates payments totaling \$1,812.89 were received on February 29, 2008, and December 9, 2008, for the 2005-2008 outstanding real property taxes.</p> <p>The heir to the property appeared in court on May 18, 2011. He intended to redeem the property and was planning to work with probate. A redemption date was set by the court of February 2012. The defendant did not meet the redemption date; however, he was expected to receive a pension and planned to apply for a personal loan; therefore, the court extended the redemption date until April 15, 2012. The extended date was not met.</p> <p>The court granted the plaintiff’s motion for summary judgment on the defendants on September 28, 2012, based on the plaintiff’s compliance with statutory requirements and due diligence in attempting to locate and join record and legal owners and others interested in the property, none of whom redeemed the property.</p> <p>The plaintiff paid the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Sunrise Atlantic on December 5, 2012.</p>							

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	6219/0010	8	John D. Branch, Jr. & Ruth B. Smith, et al	Y	Y	Y	N
Delinquent Real Property Tax: (\$297.98 taxes and \$83.44 P&I and \$13.00 tax sale fee)				\$394.42	Tax Sale Buyer: Strategic Lien Acquisitions, LLC on July 16, 2004		
External Agency Fees:				-0-			
Subsequent Payments:				Unknown	Assessed Value at Tax Sale: \$95,460		Assessed Value at Foreclosure: \$164,470
Deed Bill:				<u>Unknown</u>			
Total RP Taxes Paid:				\$394.42			

Summary:

Records at the Recorder of Deeds indicate that the property owners were deeded the property on May 4, 1960. Due to the age of the delinquent tax, we could not view the 2004 tax sale notice in the tax system; however, the final delinquent real property tax bill, issued prior to the 2005 tax sale and due June 6, 2005, indicated that the 2003 and 2004 taxes were still outstanding. The notice was addressed to the owners of record at the property address.

Strategic Lien Acquisitions, LLC (Plaintiff) filed a Complaint of Tax Lien on July 15, 2005. The plaintiff served the property owners (Defendants) by publication, posting, service of summons and via mail. The service of summons was successful on the co-owner. Subsequently, mail was returned to the court on one (1) occasion marked: "Refused."

The court granted the plaintiff's motion for default judgment on the defendants on June 8, 2006. The judgment was not available for our review.

The deed file was not available for us to determine the amount paid by the plaintiff to obtain the deed. ROD records indicate that the deed was filed by Strategic Lien Acquisitions, LLC on November 16, 2006.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2004	2841/0100	1	Thomas J. McRae, et al ⁹⁶	Unknown	Y	N	N
Delinquent Real Property Tax: (783.47 taxes, 229.42 P&I, 13.00 tax sale fee)				\$1,025.89	Tax Sale Buyer: Heartwood 88, LLC on July 16, 2004		
External Agency Fees:				-0-			
Subsequent Payments:				2,088.12	Assessed Value at Tax Sale: 48,010		
Deed Bill:				<u>1,304.06</u>			
Total RP Taxes Paid:				\$4,418.07	Assessed Value at Foreclosure: Settlement		
Summary:							
<p>Records at the Recorder of Deeds (ROD) indicate that the property owner was deeded the property on January 3, 2000. Due to the “age” of the delinquent tax, the 2004 tax sale notice was not available for review in the tax system; however, the final delinquent real property tax bill issued prior to the 2005 tax sale and due June 6, 2005, showed that the 2003 and 2004 taxes were still outstanding. The notice was addressed to the owner of record at the property address.</p> <p>Heartwood 88, LLC (Plaintiff) filed a Complaint of Tax Lien on June 24, 2005. The plaintiff served the property owner (Defendant) by publication and posting. An affidavit of attempted service of summons was filed on October 31, 2005. The court granted the plaintiff’s motion for service by publication on January 27, 2006. Correspondences sent to the defendant were returned to the court marked: “Forward time Expired, Return to Sender” and “Return to Sender.”</p> <p>The court granted the motion for default judgment on the defendants on March 30, 2006, based on the plaintiff’s compliance with the statutory requirements as well as the timely and proper service of the defendants, who did not file an answer or other responsive pleading and did not redeem the property.</p> <p>The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue signed the deed granting the property to Heartwood 88 on September 8, 2006.</p> <p>On March 29, 2007, the motion to reinstate the case and vacate the judgment was filed by the defendant. The plaintiff filed an opposition to the motion; however, the case was reopened August 14, 2007.</p> <p>On October 17, 2007, both parties were present and indicated that the matter was settled. The</p>							

⁹⁶ This property was highlighted in the Washington Post article on September 8, 2013, entitled, “Left with Nothing.” Although it did not meet our review criteria, as it was not a residential property, we included it here.

Review of Residential Real Property Tax Lien Sales

2824/0100 Thomas J. McRae, et al (cont'd.)

defendant gave the plaintiff a Quit Claim Deed to the property. On November 1, 2007, the case was settled and dismissed per stipulation of dismissal filed by both parties. The ROD records indicate the plaintiff paid the estate of the defendant \$80,000, for consideration.

Review of Residential Real Property Tax Lien Sales

Tax Sale Year	SSL	Ward	Property Owner(s)/ Defendants	Owner Age > 60	Exemptions		
					Homestead	Senior	Disability
2008	5429/0023	7	Hattie Dorsett, Eric Dorsett, et al ⁹⁷	Y	N	N	N
Delinquent Real Property Tax: \$ 7,971.05				Tax Sale Buyer: Potomac Tax Services on September 19, 2008			
\$5,791.81 taxes and \$2,179.24 P&I)							
External Agency Fees: -0-				Assessed Value at Tax Sale: \$203,360			
Subsequent Payments: -0-							
Deed Bill: <u>7,026.84</u>				Assessed Value at Foreclosure: \$177,100			
Total RP Taxes Paid: \$14,997.89							
Summary:							
<p>Records at the Recorder of Deeds indicate that the family of the property owner was deeded the property on October 6, 1971. The final delinquent real property tax bill issued prior to the tax sale and due July 31, 2008, showed a balance comprised of \$978.04 for 2005, \$1,102.40 for 2006, and \$5,551.48 for 2007 taxes. The property was billed at the “vacant” rate for the 2007 tax year. The notice was addressed to the owner of record at the property address.</p> <p>Potomac Tax Services (Plaintiff) filed a Complaint of Tax Lien on March 25, 2009. The plaintiff served the property owner (Defendants) by publication and posting, and made an attempt to serve the defendants by mail. The record indicates an affidavit of service of summons and complaint by mail for both defendants on June 24, 2009 and September 2, 2009. The affidavit of posting was filed on July 1, 2009.</p> <p>On November 4, 2009, the defendant was not present at the initial scheduling conference. The plaintiff indicated that taxes were due; therefore, the plaintiff moved for judgment and would file proof of publication. The plaintiff filed proof of publication on November 23, 2009. At a hearing held February 24, 2010, the motion for judgment was pending.</p> <p>Court correspondences mailed to the defendant on February 25, 2010, May 13, 2010 and May 17, 2010, to an address in Orangeburg, South Carolina, were returned to the court marked: “Return to Sender Attempted-Not Known Unable to Forward.”</p> <p>The court granted the plaintiff’s motion for default judgment on the defendants on May 17, 2010, based on the plaintiff’s compliance with the statutory requirements and due diligence in attempting to locate and join record and legal owners, as well as other persons with interests in the property, none of whom redeemed the property.</p>							

⁹⁷ This property was featured in a Washington Post article on September 8, 2013, entitled, “The Elderly at Risk.” Although it did not meet our review criteria, of properties sold with real property balances less than \$2,500, we included it here.

Review of Residential Real Property Tax Lien Sales

5429/0023 Hattie Dorsett, Eric Dorsett, et al (cont'd.)

The plaintiff paid all of the taxes and fees due on the property; therefore, the Office of Tax and Revenue (OTR) signed the deed granting the property to Potomac Tax Services on November 8, 2010.

The OTR ended the homestead and senior exemption status on February 27, 2007, effective to Tax Year 2005, based on non-response to the third homestead notice.

Review of Residential Real Property Tax Lien Sales

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;

Review of Residential Real Property Tax Lien Sales

ENROLLED ORIGINAL

(B) A summary of each case reviewed under paragraph (2) of this section, including:

- (i) A recommendation as to whether the former homeowner should be granted relief;
- (ii) If relief is recommended, the equitable remedy that would provide substantial justice; and
- (iii) A plan for providing the recommended relief.

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)).

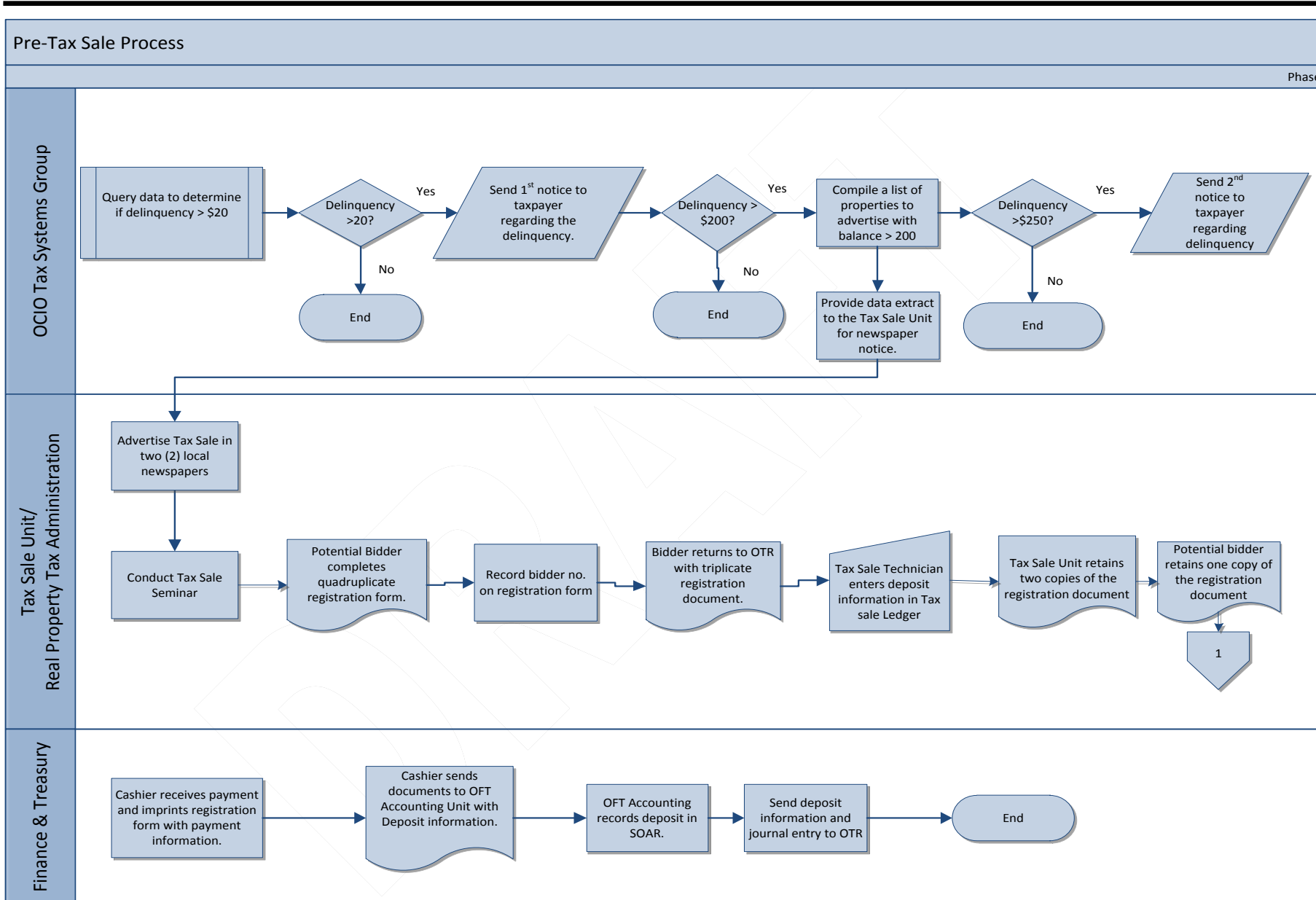
Sec. 4. Effective date.

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

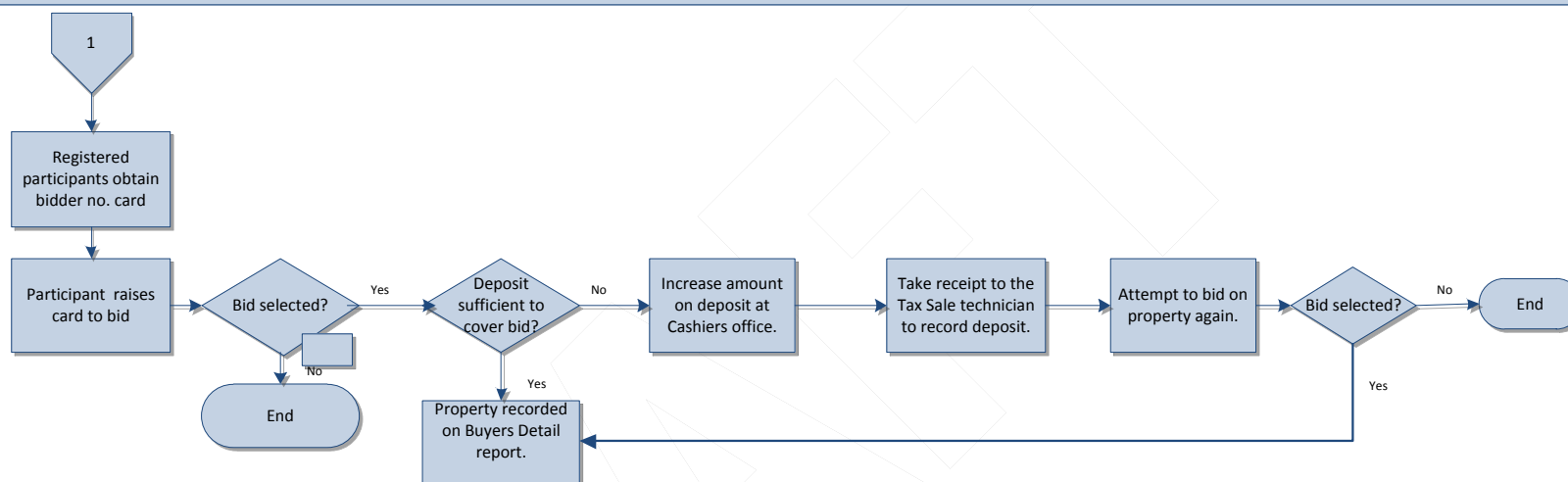
Review of Residential Real Property Tax Lien Sales



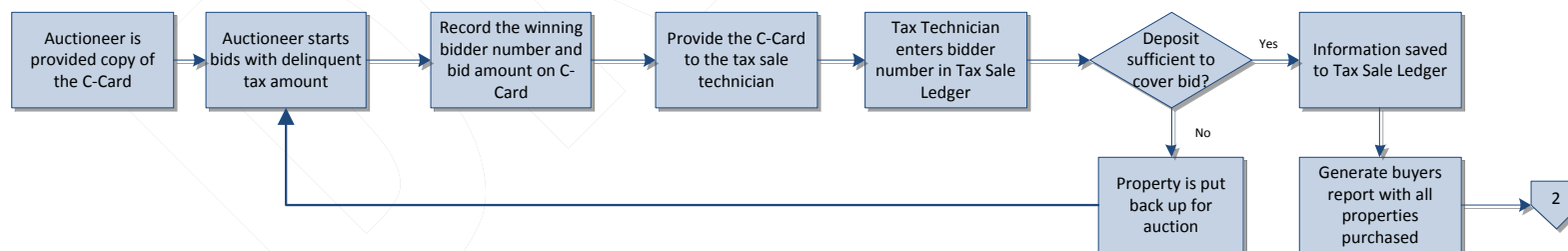
Review of Residential Real Property Tax Lien Sales

Tax Sale

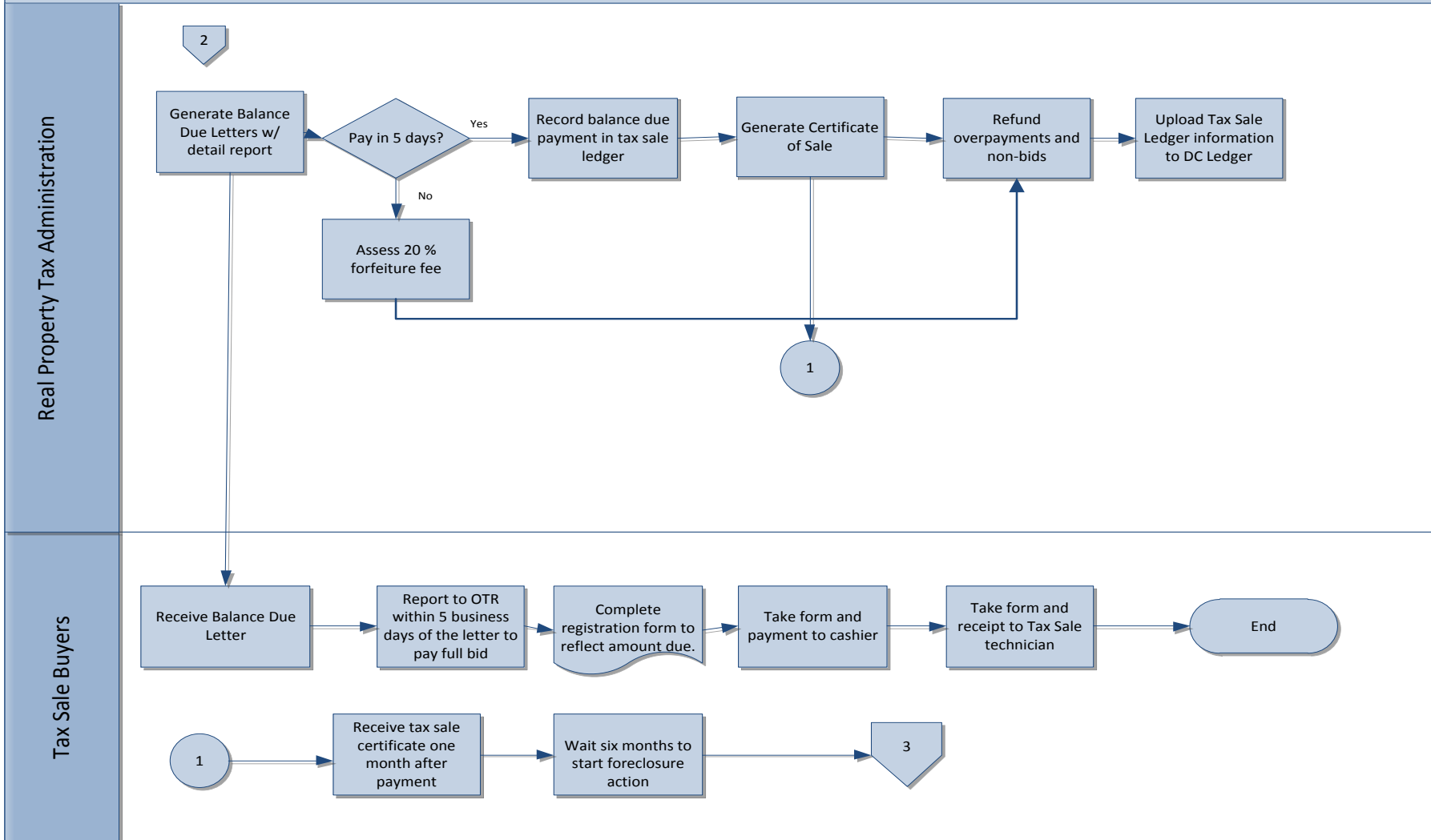
Tax Sale Participants

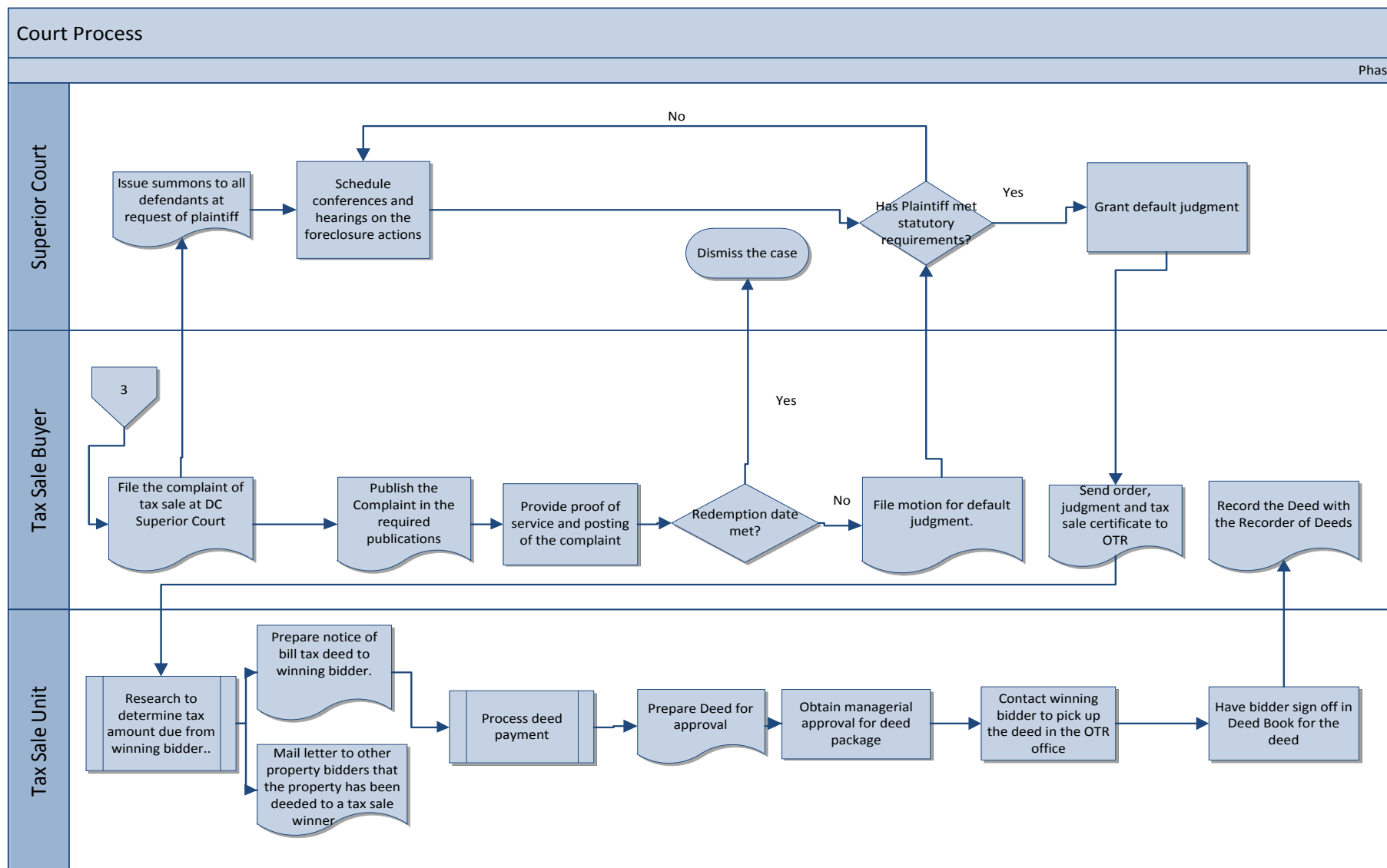


Real Property Tax Administration



Post Tax Sale





Review of Residential Real Property Tax Lien Sales

INDEX OF TAX SALE RELATED NOTICES

NOTICE	PAGE	APPENDIX
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Final Delinquent Real Property Tax Bill Issued Prior to Tax Sale	144	3-4
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Notice of Bill for a Tax Deed	150	3-10
Notice to Tax Sale Purchaser	151	3-11

Review of Residential Real Property Tax Lien Sales

Square	Suffix	Lot	Property Address	Mrtg. No.	Assessment	Tax Rate/\$100	Annual Tax
				0	10,000	0.85	85.00

Notice Number: 8008146100301

#BWNZYG

Amount Enclosed: \$

For Official Use Only:

PAYMENT DUE BY: Mar 31, 2010 AMOUNT DUE: 4,607.23

3 101043915 0000460723

-----PLEASE DETACH HERE AND RETURN THIS PORTION WITH YOUR PAYMENT-----

Tax Year 2010 is October 1, 2009 thru September 30, 2010 Class 001

Notice Number: 8008146100301

Square	Suffix	Lot	Property Address	Mrtg. No.	Assessment	Tax Rate/\$100	Annual Tax
5672		2530	2036 FORT DAVIS ST 00P14	0	10,000	0.85	85.00

DESCRIPTION	TAX	PENALTY	INTEREST	PAYMENT	TOTAL
2010 First Half	42.50				42.50
2009	85.00	8.50	11.48		104.98
2008	85.00	8.50	26.78		120.28
2007	88.00	8.80	43.56		140.36
2006	92.00	9.20	62.10		163.30
PRIOR YEAR(S)	1,364.10	667.26	2,004.45		4,035.81
<p>** FOR PRIOR YEAR LIABILITIES CALL THE CUSTOMER SERVICE ADMINISTRATION AT 727-4TAX (4829) FOR A BREAKDOWN OF THE TAX FOR EACH YEAR</p>					
Total					4,607.23

Additional Information

TO PAY YOUR TAX IN PERSON, YOU MUST PAY YOUR TAX BILL AT ANY WACHOVIA BANK IN WASHINGTON, DC.
 . 32% OF YOUR TAX YEAR 2010 REAL PROPERTY TAX IS USED TO PAY THE GENERAL OBLIGATION BONDS DEBT SERVICE REQUIREMENT.

TAXPAYER'S RECORD	Payment Due By: Mar 31, 2010	Amount Due: 4,607.23
SEE REVERSE SIDE FOR IMPORTANT INFORMATION	Payment Due By: Apr 30, 2010	Amount Due: 4,637.82
FP-177 (REV. 12/04)	Payment Due By: May 30, 2010	Amount Due: 4,664.17

Review of Residential Real Property Tax Lien Sales

Square	Suffix	Lot	Property Address	Mrtg. No.	Assessment	Tax Rate/\$100	Annual Tax
				0	10,000	0.85	\$5.00

Notice Number: 8619776100816

#BWNNZYG

Amount Enclosed:

\$, , .

For Official Use Only:

PAYMENT DUE BY: Sep 15, 2010 AMOUNT DUE: 4,812.07

1 102201027 0000481207

-----PLEASE DETACH HERE AND RETURN THIS PORTION WITH YOUR PAYMENT-----

Notice Number: 8619776100816 Tax Year 2010 is October 1, 2009 thru September 30, 2010 Class 001

Square	Suffix	Lot	Property Address	Mrtg. No.	Assessment	Tax Rate/\$100	Annual Tax
5672		2520	2036 FORT DAVIS ST 00P14	0	10,000	0.85	\$5.00
DESCRIPTION			TAX	PENALTY	INTEREST	PAYMENT	TOTAL
2010 Second Half			42.50				42.50
2010 First Half			42.50	4.25	3.83		50.58
2009			85.00	8.50	19.13		112.63
2008			85.00	8.50	34.43		127.93
2007			88.00	8.80	51.48		148.28
2006			92.00	9.20	70.38		171.58
PRIOR YEAR(S)			1,364.10	667.26	2,127.21		4,158.57
** FOR PRIOR YEAR LIABILITIES CALL THE CUSTOMER SERVICE ADMINISTRATION AT 727-4TAX (4829) FOR A BREAKDOWN OF THE TAX FOR EACH YEAR							
Total							4,812.07

Additional Information

TO PAY YOUR TAX IN PERSON, YOU MUST PAY YOUR TAX BILL AT ANY WACHOVIA BANK IN WASHINGTON, DC.
 32% OF YOUR TAX YEAR 2010 REAL PROPERTY TAX IS USED TO PAY THE GENERAL OBLIGATION BONDS DEBT SERVICE REQUIREMENT.

TAXPAYER'S RECORD

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

FP-177 (REV. 12/04)

Payment Due By:	Sep 15, 2010	Amount Due:	4,812.07
Payment Due By:	Oct 15, 2010	Amount Due:	4,843.30
Payment Due By:	Nov 14, 2010	Amount Due:	4,870.31

Review of Residential Real Property Tax Lien Sales

Notice Number 9795071110208 Notice Date 2011/02/28 Page 1

Page 1 of 1

e²Suite

Notice Number 9795071110208 Notice Date 2011/02/28 (AFPOS) Page 1 1/2

NOTICE OF PROPOSED REAL PROPERTY ASSESSMENT FOR TAX YEAR 2012
 This is NOT a tax bill
 See Appeal information on Back

File of Notice: 02/28/2011

Proposed FY 2012 Tax Class: 001
 Appraiser ID: 201
 Appraiser Phone Number: 202-691-110208
 Notice Number: 9795071110208

Square	Suffix	Lot	Neighborhood Code	Current Assessed Value (Year 2011)	Proposed Assessed Value (Year 2012)
			028	\$10,000	\$10,000

Property Address: [REDACTED]

Your real property located in the District of Columbia has been assessed for real property tax lien purposes. Assessments of real property within certain conditions are required to be made annually by the District of Columbia Code of Ordinances, which requires that all real property in the District of Columbia be assessed every year. This Notice of Proposed Real Property Assessment for Tax Year 2012 is the District of Columbia's estimate of the market value of your real property as of January 1, 2011. See below for tax credit and tax relief programs that might affect your real property tax information regarding to your real property and sales listings for your neighborhood may be found on our Web site at www.dcp.dc.gov. For more information, please visit our Web site at www.dcp.dc.gov. You may contact your appraiser at the following information at the top of the page. You may not rely on this Notice for the proposed tax classification of the real property if the real property has been or will be classified as Class 1 or Class 2 property. Please see the reverse side of this Notice for information on your rights to appeal this Notice.

Estimated Taxable Assessment
 There is a tax cap in the District of Columbia for owner-occupied residential real property that fully applies the Homestead benefit. This limitation is applied to your assessed value to ensure your "taxable assessment" is limited to what the real property tax rate is applied. Under current law, the tax cap generally limits the increase in the taxable assessment to 10% over the prior year. However, the taxable assessment must be at least 80% of the real property's total assessment. You should note that the tax cap does not apply to real property that during the prior year: 1) was sold or transferred to a new owner; 2) had a zoning change initiated by the owner; 3) underwent an extension, improvement, addition or reconstruction; 4) more than four conditions exist, your Year 2012 tax bill will generally be based on the proposed assessed taxable assessment shown below. However, the proposed corrected taxable assessment is of final use to guide to estimate the amount of taxes due on your real property for Year 2012 and is subject to change.

Estimated Taxable Assessment	Current (Year 2011)	Proposed (Year 2012)
	\$55,000	\$10,000

Homestead Benefit and Other Tax Relief
 If you own and occupy your home, you may qualify for the District's Homestead benefit. The Homestead benefit limits your property tax based on the entire assessed value of your real property to \$5,000 of value. To be eligible for the Homestead benefit, you must be domiciled in the District and the real property must be your principal place of residence. If you are currently receiving tax relief through the Homestead program but you are no longer in the District or the real property is not your principal place of residence, you are obligated to inform the Office of Tax and Revenue (OTR) of same within 30 days. To inform OTR of your eligibility, access our Web site at www.dcp.dc.gov, contact your appraiser, or please the necessary form and return it to OTR per the instructions; you may also write to OTR at the address on the reverse side. There are other programs offering substantial benefits to senior citizens, disabled citizens and first-time homebuyers. For information about these and other real property tax relief programs, as well as additional information regarding the Homestead benefit program, visit our Web site or call 202-691-110208.

http://ocfo-dccf/vault/interface.nlx?K=1&O=9795071110208&A=&TA=&S=1&F=1&DB=prod 1/24/2014

Review of Residential Real Property Tax Lien Sales

Square	Suffix	Lot	Property Address	Mrtg. No.	Assessment	Tax Rate/\$100	Annual Tax
					10,000	0.85	85.00

FINAL DELINQUENT REAL PROPERTY TAX
BILL ** PRIOR TO TAX SALE **

Notice Number: 0035647110417

#BWNZYG

Amount Enclosed:

\$

For Official Use Only:

PAYMENT DUE BY: May 17, 2011 AMOUNT DUE: 5,024.34

9 111041626 0000502434

-----PLEASE DETACH HERE AND RETURN THIS PORTION WITH YOUR PAYMENT-----

Notice Number: 0035647110417 Tax Year 2011 is October 1, 2010 thru September 30, 2011 Class 001

Square	Suffix	Lot	Property Address	Mrtg. No.	Assessment	Tax Rate/\$100	Annual Tax
5672		2520	2036 FORT DAVIS ST 00P14		10,000	0.85	85.00
DESCRIPTION		TAX	PENALTY	INTEREST	PAYMENT	TOTAL	
PRIOR YEAR(S) Liability		1,456.10	676.46	2,369.61		4,502.17	
2007 Unpaid		88.00	8.80	60.72		157.52	
2008 Unpaid		85.00	8.50	43.35		136.85	
2009 Unpaid		85.00	8.50	28.05		121.55	
2010 Unpaid		85.00	8.50	12.75		106.25	
Total						5,024.34	

Additional Information

This is your notice of delinquency and final bill as the owner of the real property stated above.

Some of the taxes or fees listed are in arrears and this list may not include all taxes or fees in arrears. Notice is given to you that unless the taxes or fees in arrears and appearing on this notice are paid within 30 days from the date of this notice, the Office of Tax and Revenue will proceed to sell the above real property.

You must make payment by cash, certified check, cashier's check or money order at a DC branch of Wells Fargo Bank, or you may mail your payment to the Office of Tax and Revenue, Real Property Tax Administration, PO Box 98095, Washington, DC 20090-8095. If you pay after the due date, additional interest will be owed. A final payoff amount can be obtained by calling our Customer Service Center at (202) 727-4TAX (4829). You must act now to avoid additional costs and significant expenses, including a reasonable attorney's fee.

For a list of prior year(s) liabilities or other taxes, you may visit OTR's Walk-In Center at 1101 4th Street, SW, on the second floor, 8:15 am to 5:30 pm Monday through Friday, call (202) 727-4TAX (4829), or on the web at www.taxpayerservicecenter.com under "Real Property Service Center".

TAXPAYER'S RECORD

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

FP-177 (REV. 12/04)

PAYMENT DUE BY: May 17, 2011 AMOUNT DUE: 5,024.34

Review of Residential Real Property Tax Lien Sales

[OTR LETTERHEAD]

Date

Name

Address

City State Zip

ATTENTION

STEPS TO ENSURE YOUR REAL PROPERTY IS NOT SOLD AT TAX SALE

Re: SSL: _____

Your real property is scheduled to be sold at the District of Columbia's Tax Sale, which begins on July 15, 2013. Please follow the below instructions to prevent your property from being sold.

- By July 12, 2013, pay the amount shown on the Tax Sale Delinquency Notice that was mailed to you in May 2013.
- If you do not have a Tax Sale Delinquency Notice, you may obtain a duplicate copy at the Office of Tax and Revenue's (OTR) Customer Service Walk-In Center, located at 1101 4th Street, SW, Suite W270, Washington, DC 20024.
- Take the Tax Sale Delinquency Notice to any District of Columbia branch of Wells Fargo Bank, and pay the amount in full.
- Hand-deliver a copy of the paid receipt to a Tax Sale Unit representative within the Customer Service Center located at 1101 4th Street, SW, Suite W270, Washington, DC 20024, or FAX it to (202) 478-5995, by 5:30 p.m. Friday, July 12, 2013.
- Do not mail your paid receipt.

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

Review of Residential Real Property Tax Lien Sales

[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).

Review of Residential Real Property Tax Lien Sales

(Page 1 of 2)

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

REAL PROPERTY TAX BILL
 OFFICE OF TAX AND REVENUE
 P.O. BOX 98095 - WASHINGTON, DC 20009-8095

Notice Number: 0568065110827 Tax Year 2011 is October 1, 2010 thru September 30, 2011 Class001

Square	Suffix	Lot	Property Address	Mrtg. No.	Assessment	Tax Rate/\$100	Annual Tax
					10,000	0.85	85.00
DESCRIPTION				TAX	PENALTY	INTEREST	PAYMENT
2011 Second Half				42.50			42.50
2011 First Half				42.50	4.25	4.48	51.21
2010				85.00	208.50	19.13	312.63
2009				85.00	8.50	34.43	127.93
2008				85.00	8.50	49.73	143.23
2007				88.00	8.80	67.32	164.12
PRIOR YEAR(S)				1,456.10	676.46	2,478.81	4,611.37
** FOR PRIOR YEAR LIABILITIES CALL THE CUSTOMER SERVICE ADMINISTRATION AT 727-4TAX(4629) FOR A BREAKDOWN OF THE TAX FOR EACH YEAR							
Total							5,452.99

Additional Information

- TO PAY YOUR TAX IN PERSON, YOU MUST PAY YOUR TAX BILL AT ANY WELLS FARGO BANK IN WASHINGTON, D.C.
- 20% OF YOUR TAX YEAR 2011 REAL PROPERTY TAX IS USED TO PAY THE GENERAL OBLIGATION BONDS DEBT SERVICE REQUIREMENT.

TAXPAYER'S RECORD
 SEE REVERSE SIDE FOR IMPORTANT INFORMATION
 FP-177 (REV. 08/11)

Payment Due By: Sep 26, 2011	Amount Due: 5,452.99
Payment Due By: Oct 26, 2011	Amount Due: 5,486.14
Payment Due By: Nov 25, 2011	Amount Due: 5,514.41

PLEASE DETACH HERE AND RETURN THIS PORTION WITH YOUR PAYMENT

Square	Suffix	Lot	Property Address	Mrtg. No.	Assessment	Tax Rate/\$100	Annual Tax
					10,000	0.85	85.00

Notice Number: 0568065110827
 DCN #: 112402979

Amount Enclosed: \$, , .

For Official Use Only:

PAYMENT DUE BY: Sep 26, 2011	AMOUNT DUE: 5,452.99
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040125 1270034

0 5672

2520 112402979 0000545299

Review of Residential Real Property Tax Lien Sales

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 Jadrjevic, 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: , Suffix: , 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 totalling \$1,062.43 (including surplus), I sold to MORTMAIN, 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 1/2% 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.

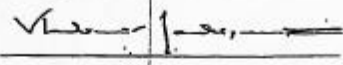
This certificate will be void unless such an action is brought and diligently pursued within one year from the date of this certificate.

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 Jadrjevic
 Chief, Assessment Services Division
 Real Property Tax Administration

10/03/2011

Report Number: OIO-13-2-18-A-OTR

Review of Residential Real Property Tax Lien Sales

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue



1 May 2013

Re: [REDACTED]

NOTICE OF BILL FOR A TAX DEED

Dear Sir/Madam:

A copy of your court order for a tax deed on the above-referenced property that was sold at the September 2010 tax sale has been received. All prior real property tax liens, whether or not held by the District, reimbursable pre-complaint expenses and costs after the initiation of a Superior Court foreclosure action, must be satisfied before a tax deed may be issued. A payment of \$3,629.81 must be received on or before June 6, 2013. The amount of \$3,629.81 pays all real property taxes due through the first half 2013 tax year.

A certified true copy of the order is needed prior to the release of the deed. It may be mailed or surrendered upon receipt of the final deed.

All payments remitted to satisfy real property taxes must be payable to the D.C. Treasurer in CASH, CERTIFIED CHECK, CASHIER'S CHECK, or MONEY ORDER. Payments of real property taxes must be made per the instructions on the enclosed tax bill. If payment in full is not received by the above due date your request for tax deed will be cancelled and you will be deemed to have forfeited your rights to a tax deed and refund.

You must provide proof of payment on or before the due date, to the Office of Tax and Revenue, 1101 4th St. SW, Customer Service Center, located on the 2nd floor. Proof of payment consists of a copy of the stamped bill from the Wells Fargo Bank, NA and a copy of the certified check. You may fax the information to 202-478-5995 or via email.

Review of Residential Real Property Tax Lien Sales

Date

Name

Address 1

Address 2

City, State Zip

Re: Square Lot

Dear Tax Sale Purchaser:

You were the successful bidder at the **Tax Sale Date tax** sale; however, the **Tax Sale Date tax** sale purchaser obtained a final order in their foreclosure case and is entitled to a deed for the property. As a result, you may be entitled to a refund. To substantiate your claim for a refund you must provide certain documentation to the Office of Tax and Revenue for verification.

The documentation that you must provide is as follows:

- A copy of the docket entries showing that a foreclosure was timely filed and still ongoing;
- A copy of the certificate of sale;
- A copy of the paid receipt for title search fees and a copy of the first page of the title report or an affidavit stating that services were rendered including the amount, square and lot;
- A copy of legal fees invoice/statement or a release

If a foreclosure was timely filed and still ongoing, your legal fees will be reimbursed by the **July 2006 tax** sale purchaser. Please note that interest will not be paid on the pre-complaint expense amount.

You have 10 business days from the date of this notice to file your claim for refund. Please be advised that the failure to comply with the requirements of this notice may result in your certificate of sale being declared void and all payments made for the purchase on real property forfeited to the District of Columbia pursuant to D.C. Official Code § 47-1365.

If you have question or need additional information, please feel free to contact me via email Helaine.moreland@dc.gov or by phone 202-442-6713. You may fax the information requested to 202-478-5995 or you may visit the Customer Service Center at 1101 4th Street SW, Washington, DC located on the second floor.

Review of Residential Real Property Tax Lien Sales

Sincerely,

Helaine Moreland,
Real Property Program Specialist
OTR/RPT/Tax Sale Unit

Review of Residential Real Property Tax Lien Sales

OTHER RESIDENTIAL PROPERTIES Based on Property Use Code at Time of Tax Sale

<i>No.</i>	<i>Tax Sale Year</i>	<i>SSL</i>	<i>Property Owner Name per Court Records</i>	<i>Delinquent Amount</i>	<i>One Owner Greater than 60 or Deceased?</i>	<i>Ward</i>
1	2011	0069/2087	STB Associates	1,337.25	N/A	2
2	2005	0154/2159	James NEILL	577.10	Unknown	2
3	2011	0363/2015	Trinity Condos LLC	1,140.35	N/A	2
4	2010	0475/0829	William Shorter	2,111.39	Unknown	2
5	2005	0523/0827	James Roche	423.48	Unknown	6
6	2008	0550/0800	Annamaria Coleman	1,206.22	Deceased	5
7	2005	0615/0838	Kevin Murray	410.26	Unknown	5
8	2007	1230/0804	Kathleen Smith	411.60	Deceased	2
9	2007	1230/0814	Kathleen Smith	381.47	Deceased	2
10	2007	1230/0820	Kathleen Smith	411.60	Deceased	2
11	2005	1709/2296	Cathedral Corporation	515.13	N/A	3
12	2005	1709/2316	Cathedral Corporation	515.13	N/A	3
13	2005	1709/2541	Cathedral Corporation	581.56	N/A	3
14	2005	1873/2070	William & Helen K. Dyer	283.78	Deceased	3
15	2005	1873/2071	Helen K. Dyer	1,793.21	Deceased	3
16	2007	1912/0804	Keith Breclaw	430.23	No	3
17	2006	2664/2041	Maxwell Apartment Co.	510.00	N/A	1
18	2009	2806/0053	Eleanor Hopkins	2,594.57	Deceased	4
19	2006	2864/0825	U-Klid Properties Ltd	488.19	N/A	1
20	2006	2894/0074	National Tax Investment Corporation	655.57	N/A	1
21	2007	2917/0811	Milton Isen & Adele Isen	362.03	Deceased	4
22	2007	3054/0017	Max Cohen	2,367.29	Deceased	1
23	2007	3054/0018	Max Cohen	2,367.29	Deceased	1
24	2006	3555/0067	Charles H & Ruth W Clark Care Jos Figlio	426.49	Deceased	5
25	2006	3555/0078	Oswald C. Lewis	413.32	Yes	5
26	2005	4054/0014	Anna Sansbury	398.07	Yes	5
27	2007	4069/0807	Thomas M. Vest	733.32	No	5
28	2011	4226/0041	Frederick Gregg	1,430.99	Yes	5
29	2005	4309/0026	Thornton Owen	295.93	Unknown	5
30	2005	4339/0818	Joseph Hoover	510.60	No	5
31	2007	4469/0805	Natco Developers Inc	384.83	N/A	5
32	2005	4540/0083	Homecomings Financial Network	470.31	N/A	6

Review of Residential Real Property Tax Lien Sales

<i>No.</i>	<i>Tax Sale Year</i>	<i>SSL</i>	<i>Property Owner Name per Court Records</i>	<i>Delinquent Amount</i>	<i>One Owner Greater than 60 or Deceased?</i>	<i>Ward</i>
33	2007	5130/0033	Everett L. Turner	438.22	Deceased	7
34	2007	5130/0037	Havilah Real Property Svcs, LLC	446.26	N/A	7
35	2005	5155/0878	Joseph Hoover	322.61	No	7
36	2007	5158/0038	Havilah Real Property Svcs LLC	378.59	N/A	7
37	2005	5165/0030	Tabernacle Church Seventh	314.28	N/A	7
38	2007	5173/0821	S. Lillian Winston	518.04	Deceased	7
39	2007	5180/0020	Roscoe Mcallister	670.42	Deceased	7
40	2007	5209/0052	Julia Brockington	393.61	Yes	7
41	2007	5249/0023	Yetta Walker	386.05	No	7
42	2007	5310/0027	Edward Sherman Taylor	2,283.36	Yes	7
43	2005	5314/0011	Della Hamlin	3,079.51	Unknown	7
44	2007	5326/0030	Ida Dominick	1,735.72	Yes	7
45	2005	5670/2047	Federal National Mortgage Association	339.84	N/A	7
46	2011	5672/2520	Oliver & Guadalupe Davenport	1,062.43	Yes	7
47	2003	5755/0038	M&J Corporation	715.24	N/A	8
48	2007	5848/0005	Kustom Homes Inc	387.00	N/A	8
49	2004	5990/0807	Scott D Stephenson	344.05	No	8
50	2007	6003E/0017	Fannie Fox	3,035.81	Deceased	8
51	2009	6116/0055	Jerry Jerome	2,585.44	Yes	8
52	2005	6254/2034	Flora Conservatory	441.12	N/A	8

Source: OIO analysis of tax sale data from the D.C. Ledger and ITS

Review of Residential Real Property Tax Lien Sales

Glossary

Term	Definition
Bid-off Properties	This is the term used in the D.C. Code for those properties included in a tax sale where no bids for the property were received or where the bids did not equal the total of the delinquent real property taxes, penalties and interest (P&I), and the delinquent levies from other D.C. taxing agencies. These properties are considered sold to the District. The District receives the same rights, including foreclosure, as other investors from the tax sale.
Business Improvement Districts (BIDs)	A defined area within the District of Columbia where the majority of the activities carried on are commercial or industrial. The owners of at least 51 percent of the assessed value of the nonexempt property in this defined area have agreed to establish a not-for-profit corporation to conduct special services or activities within the designated area. These activities and services are to augment but not replace governmental services provided by the District. To provide these services the owners of the nonexempt properties within the designated are assessed a “BID tax” that is included with their real property tax. [D.C. Code § 2-1215.01 <i>et seq.</i> (2013)]
Business Type Entities	These entities include companies, partnerships, corporations, limited liability companies (LLCs) and limited liability partnerships (LLPs).
Buyers Book	A publically available listing produced by RPTA that includes the specific SSL sold, the owner/taxpayer’s name, the investor purchasing the tax lien, the date the property was sold, the amount of delinquent real property taxes, delinquent taxing agency assessments, P&I, and any surplus paid for the lien. The bid-off properties from the tax sale are not included in the Buyers Book.
Cancelled	Tax sales that have been annulled by the Office of Tax and Revenue (OTR). Cancellations include corrections of mis-posted payments that eliminate the real property tax liability, corrections of various administrative errors, or the property is part of a bankruptcy estate and cannot be sold.
Class 1 Property	Class 1 properties are residential in nature and are afforded the lowest real property tax rates. It is used to determine the rate at which the property is taxed. The class of the property is determined by the Assessment Division of RPTA.

Review of Residential Real Property Tax Lien Sales

Consideration	Consideration, except as otherwise provided in § 42-1104 of this chapter, means the price or amount actually paid, or required to be paid, for real property including any mortgages, liens, encumbrances thereon, construction loan deeds of trust or mortgages or permanent loan deeds of trust or mortgages. (D.C. Code §42-1101 (5) (2013))
D.C. Ledger	A database maintained by the Real Property Tax Administration (RPTA) that captures data on the square – suffix – lot (SSL) identifiers included in the tax sales. The D.C. Ledger captures data on the tax sale investors and the amount paid for each SSL and any surplus amounts. This data supplements the Integrated Tax System (ITS) database for the individual properties.
Deed Bill	The final amount paid by the investor to acquire the property, subsequent to the issuance of the final order of foreclosure. This amount includes all delinquent real property and other certified taxes and BID taxes and vault rents and penalties and interest (P&I), pre-complaint legal expenses and any current real property taxes and (P&I) due to OTR. This amount is reduced by any surplus paid by the investor at the time of the tax sale.
Delinquent Real Property Taxes	These taxes have become due and payable in the prior fiscal year and were not paid on or before September 30. On October 1 the taxes were considered to be delinquent and subject to potential inclusion in the tax sale.
Dwelling	The house in which a individual lives; a residence; the apartment or building, or group of buildings, occupied by an individual as a place of residence. Includes all buildings attached to or connected with the house.
Investor	An individual or firm who submitted the successful bid for the property tax liens for the Square – Suffix – Lot at the tax sale, and is proceeding through the D.C. Superior Court to foreclose on the owner/taxpayer's right to redeem the property for the delinquent taxes due.
In Progress	ITS does not indicate that the square – suffix – lot has either been deeded (foreclosed) or redeemed. This generally indicates that the property is still undergoing the redemption or foreclosure process.
Owner/Taxpayer	Owner - The individual or business entity that owns the property identified by a specific square – suffix – lot identifier. Taxpayer often is the same entity as the owner; this terminology refers to other individuals or business entity required by contract or operation of law to pay the real property taxes.

Review of Residential Real Property Tax Lien Sales

Quitclaim Deed	A statement that the person whose signature appears on the document (grantor) has conveyed any rights that they have in a property to the holder of the document (grantee). A quit claim deed does not provide any guarantee or warranty as to the rights given to the grantee by the deed.
Redeemed	The owner/taxpayer or other individual pays the District sufficient funds to liquidate all of the delinquent and currently due real property taxes, penalties and interest, and other delinquent certified taxes, BID taxes, and vault rents, and the interest and costs due to the investor. When these obligations have been satisfied the owner/taxpayer has recovered the property and any liens, placed on the property, for delinquent real property taxes are removed.
Real Property Tax Liens	Security interest granted over a specific piece of real property to ensure the payment of a delinquent tax. These liens are automatically placed on the property.
Square – Suffix – Lot (SSL)	A series of numerical and alphabetic characters that designate a specific piece of property within the District. The SSL can be traced back to a specific location on the District’s official property maps. SSL is used in place of a legal description of the property. SSLs designate specific property locations that may not have an address identified by the U.S. Postal Service.
Surplus	The amount paid by the bidder at tax sale in excess minimum bid amount. The surplus amount is applied to outstanding delinquent amounts from prior or current tax years reducing the amount the successful investor pays to District to settle all of the outstanding real property tax charges to receive a tax deed.
Tax Sale	A public auction of the rights to acquire specific properties identified by SSL, for delinquent real property taxes, penalties and interest, and delinquent taxing agency levies. The rights are sold to the highest bidder provided that they meet or exceed the amount of certified delinquent real property taxes, P&I, and delinquent levies (minimum bid).
Taxing Authorities	Agencies of the Government of the District of Columbia that are authorized by the Mayor to levy a tax, assessment or charge that is collectible under chapter 13A of title 47 of the District of Columbia Code.
Taxpayer Identification Number (TIN)	A singular term that captures indentifying numbers issued by various Federal agencies to individuals and businesses. The TIN includes an individual’s Social Security Number (SSN), an individual tax identification number (ITIN), and the Federal Employer Identification Number (FEIN)

Review of Residential Real Property Tax Lien Sales

Tax Sale Certificate	Document that provides a listing of the specific charges covered by the successful bidder at the tax sale. This document provides the investor with proof that they have acquired the rights to foreclose against the owner/taxpayer for the delinquent taxes, P&I, and delinquent assessments for a specific tax year.
Undisposed	Motions for Foreclosure of the right of redemption filed with the Court that have not been decided.
Use Code	This code is a subset of the property class. It further defines the type of property and potential/actual uses. The use code is established at the time of assessment by RPTA. This code may change over time as the property use changes.
Vacant – False Abutting	This use code defines a property that has a building that covers two SSLs. The value of the land is assessed using this use code. The value of the building is assessed under the other SSL.
Vacant – True	This use code defines a property which does not have a physical structure on the property. For example, a lot next to a residential property.
Vacant – Zoning Limits	This use code is for properties that are too small, according to the District's Zoning Regulations to support a physical structure.
Vacated	Process used by the Court to render the final Order of Foreclosure of the right to redeem the property invalid. This process is used to correct significant errors and to correct injustices to the parties involved in the litigation.

Review of Residential Real Property Tax Lien Sales

Abbreviations and Acronyms

<i>Act</i>	<i>Tax Lien Compensation and Relief Reporting Emergency Act of 2013</i>
ASD	Assessment Services Division
BID	Business improvement district
CAMA	Computer assisted mass appraisal
<i>Certificate</i>	<i>Certificate of Sale for Taxes</i>
Complaint	Complaint of Foreclosure on the Right of Redemption
Court	District of Columbia Superior Court
D.C. Code	District of Columbia Official Code
DCFO/OTR	Deputy Chief Financial Officer, Office of Tax and Revenue
DCMR	District of Columbia Municipal Regulations
DCRA	Department of Consumer and Regulatory Affairs
D.C. Water	District of Columbia Water and Sewer Authority
District	Government of the District of Columbia
EDW	Electronic data warehouse
ITS	Integrated Tax System
NOD	Notice of Deficiency
Notice	Notice of Bill for a Tax Deed
OAG	District of Columbia's Office of the Attorney General
OCFO	Office of the Chief Financial Officer
OFT	Office of Finance and Treasury
OIO	Office of Integrity and Oversight
OTR	Office of Tax and Revenue
P&I	Penalties and interest
ROD	Recorder of Deeds
RPTA	Real Property Tax Administration
SSL	Square – Suffix – Lot
TIN	Tax Identification Number
TSG	Tax Systems Group
TSU	Tax Sale Unit

