

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

OTR Subdivision Plat Tax Certification Process Requirements

This document details the "<u>TAXES</u>" section of the DCRA Office of the Surveyor's "Instructions for Handling and Executing Subdivision Plats"

- 1. All Real Property Taxes/penalties must be paid in full <u>up to and including the current half tax year</u>.
 - *When subdivision plat(s) are to be recorded, at DCRA Office of the Surveyor, between April 1 and September 30, <u>Real Property Taxes</u> must be paid through September 30.
 *When subdivision plat(s) are to be recorded, at DCRA Office of the Surveyor, between October1 and March 31, <u>Real Property Taxes</u> must be paid through March 31.
 - **Please Verify** that all half tax year real property taxes and penalties are paid in full <u>up to and</u> including the *current half tax year*.
 - You can obtain "estimated" *current half tax year* real property tax bill from OTR Customer Service Center (202-727-4829), 1101 4th St. SW, 20024 on 2nd Floor.
 - Proof of payment that are accepted:
 - Copy(s) of "Wachovia" date stamped receipts with a copy of the "estimated" half tax year bill and other half tax year bills if applicable,
 - Copy of online payment receipt from the RPTA online payment option,
 - Verification on Mortgage Company Letter Head of payment to include the SSL.
- 2. Special Assessments, Arrears, Liens and other Taxes Due at submittal time or discovered during the certification process must be paid in full.
 - These may include BID taxes, Clean City, WASA, Etc.
 - Taxes and dues can be found by researching the real property assessment database search found at: <u>http://otr.cfo.dc.gov/otr/site/default.asp</u> by *SSL* or *Premise Address*.
 - Proof of payment documents that are accepted:
 - Official letters, receipts from the office(s) in charge of collections due.
- 3. Owner name(s) of the lot(s) on the Subdivision Plat must match OTR ownership records.
 - Recorded legal land transfer documents including but not limited to deeds may be checked to verify ownership.
 - o Owner(s) must sign with witness signatures.
 - o Notary Public signature and seal must be <u>FIRMLY</u> impressed and <u>LEGIBLE</u>.
 - In cases where owner(s) signatures are not possible due to incapacitation or other circumstances please provide official documentation indicating the reason.
 - For example Death Certificate, Etc.
- 4. Tax Sale Review
 - Lot(s) that have participated in a tax sale and are not redeemed; the owner or agent must contact Assessment Services at 202-442-6901 for further instructions.
- 5. Owner or Agent retrieving a Subdivision Plat must sign Acknowledgement:
 - "I acknowledge for the owners that this is not a tax certificate as intended by D.C. Code Section 47-405"
- 🖑 3-5 business days are required for the OTR subdivision tax certification process.
- Lots that participated in a tax sale and are not redeemed will extend certification process beyond 3-5 business days.
- Inaccuracies and Non-compliance with all requirements will extend certification process beyond 3-5 business days until such inaccuracies and/or non-compliance issues are resolved by owner/agent.

Office of Tax and Revenue makes every attempt to contact the owner or agent upon discovery of non-compliance issues in order to complete the certification process.

_(owner/agent) have read the OTR Subdivision Plat Tax Certification Process.

*DC Code: DC ST 47-832

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