

society, having a regular and known place of worship, or by any incorporated association, shall be exempt from any and all taxes or assessments, national or municipal.

SEC. 148. All cemeteries in the District, outside of the cities of Washington and Georgetown, the owners of which sell lots or burial-rights indiscriminately to those applying therefor, except those owned by incorporated associations, shall be assessed and taxed as other property in the same parts of the District, but all lots in such cemeteries, when actually sold for burial purposes, shall be exempt from taxation. [See § 603.]

SEC. 149. Lands or other property in the District shall not be liable to a higher tax, in any one year, for all general objects, territorial and municipal, than two dollars on every hundred dollars of the cash value thereof.

SEC. 150. Special taxes may be levied in particular sections, wards, or districts, for their particular local improvements.

SEC. 151. The board of public works shall assess, in such manner as shall be prescribed by law, upon the property adjoining and to be specially benefited by the improvements authorized by law and made by them, a reasonable proportion of the costs of the improvement, not exceeding one-third of such cost, which sum shall be collected as all other taxes are collected.

SEC. 152. In the improvements of streets about the Capitol, the Secretary of the Interior shall assess and collect the cost of all improvements made in front of all private property in the same proportion as charged by the District authorities for the same purpose.

17 June, 1870, c. 31, s. 1, v. 16, p. 153.

25 June, 1864, c. 157, s. 3, v. 13, p. 193.

What cemeteries shall be taxed; proviso.

Ibid.

Limit of general taxation.

21 Feb., 1871, c. 62, s. 20, v. 16, pp. 423, 424.

Special taxes may be levied.

Ibid.

How assessed and collected.

Ibid., s. 37, p. 427.

Assessment, &c., of cost of improvements around the Capitol.

3 March, 1873, c. 227, s. 1, v. 17, p. 519.

## CHAPTER SIX.

### COLLECTION OF TAXES.

- Sec.
- 153. Real estate may be sold to pay delinquent taxes.
  - 154. Notice of sale; what to contain.
  - 155. When a whole square is assessed to the same parties.
  - 156. Sale not to be impaired or void in certain cases.
  - 157. Any part assessed may be sold.
  - 158. When sale not in accordance with law.
  - 159. Re-assessments.
  - 160. Purchaser to pay taxes and expenses of sale.
  - 161. Residue; when payable.
  - 162. When purchaser fails to pay residue.
  - 163. Residue; how held, and to what order subject.
  - 164. Interest.
  - 165. Title in fee to purchaser.
  - 166. Right of redemption.
  - 167. Purchaser to be notified of deposit.
  - 168. Time allowed mortgagees, &c., for redemption.
  - 169. In case of minors; time allowed.
  - 170. Life estate, &c., when sufficient, only to be sold.
  - 171. Postponement of sale.

- Sec.
- 172. Notice to be given; validity of sale.
  - 173. Sales not void for error in computing amount due.
  - 174. Heirs and assigns of purchaser, power of.
  - 175. Report of property sold for taxes to be recorded in land records.
  - 176. Notice required for sale of personal property.
  - 177. When real property in Georgetown is sold for taxes, notice to be given.
  - 178. When property may be sold and certificate given.
  - 179. If not redeemed in one year.
  - 180. When taxes may be collected from real, and when from personal estate.
  - 181. Sufficiency of title.
  - 182. Surplus to be paid to former owner.
  - 183. When taxes are paid by or enforced against tenant.
  - 184. Real property in District outside of Washington and Georgetown may be sold for taxes, when.
  - 185. Notice, how given.
  - 186. Real property not to be sold when personal property is sufficient.

Sec.

187. To what provisions sales are subject.  
188. Distress and sale of personal property,  
how made.

Sec.

189. Dogs to be killed if tax not paid.

## IN WASHINGTON.

Real estate may be sold to pay delinquent taxes.

17 May, 1848, c. 42, s. 7, v. 9, p. 227.

Notice of sale; what to contain.

26 May, 1824, c. 115, s. 2, v. 4, pp. 75, 76.

When a whole square is assessed to same parties.

Ibid.

Sale not to be impaired or void in certain cases.

Ibid.

Any part of lots assessed may be sold.

Ibid., s. 4, p. 76.

When sale not according to law, amount paid may be refunded.

Ibid., s. 3, p. 76.

Re-assessment in such cases.

Ibid.

Purchaser to pay taxes and expenses of sale.

15 May, 1820, c. 104, s. 10, v. 3, p. 589.  
Residue, when payable.

Ibid.

SEC. 153. Real property in the city of Washington, whether improved or unimproved, on which one or more years' taxes shall have become due and remain unpaid, or on which any special tax, imposed by authority of law, shall have become due and remain unpaid, or so much thereof, not less than a lot when the property on which the tax has accrued is not less than that quantity, as may be necessary to pay such tax, with all interest, costs, and charges arising thereon, may be sold at public sale to satisfy the same.

SEC. 154. Public notice of the time and place of the sale of all real property for taxes due in the city of Washington shall be given in all cases by advertisement, inserted in some newspaper published in said city once in each week for at least twelve successive weeks, in which advertisement shall be stated—

First. The number of the square or squares.

Second. The number of the lot or lots, (if the square has been divided into lots.)

Third. The name or names of the person or persons to whom the same may be assessed at the time of such advertisement.

Fourth. The amount of the tax due on each square or lot.

Fifth. The period for which the same shall be due; and,

Sixth. The aggregate amount of taxes due on all real property assessed in the name of the same person.

SEC. 155. In cases where a whole square is assessed to the same person, although divided into lots, it may be assessed and advertised as if the same was not divided.

SEC. 156. No sale of real property for taxes shall be impaired or void by reason of such property not being assessed or advertised in the name of the lawful owner, or by reason of the amount of taxes due thereon not being correctly stated, if the same shall be duly advertised according to the provisions of the two preceding sections.

SEC. 157. In cases where a number of lots are assessed to the same person, it shall be lawful for the proper authorities to sell one or more of them for the taxes and expenses due on the whole; and also to provide for the sale of any part of a lot for the taxes and expenses due on that or other lots assessed to the same person, as may appear expedient, according to such rules and regulations as may be prescribed by law.

SEC. 158. In all cases of sales of real property for taxes due in the city of Washington, where such sale shall not have been made according to law, and void, it shall be lawful for the proper authorities, on the application of the purchaser, or other person entitled under him, to refund and pay to such person the amount paid by him on account of such purchase, and also the subsequent taxes accrued and paid on the same property.

SEC. 159. In the cases provided for by the preceding section, it shall be lawful for the proper authorities to re-assess the amount of taxes so refunded on the property on which the same accrued, which shall be collected in the manner provided by law for the collection of other taxes at any time after such re-assessment shall have been made.

SEC. 160. The purchaser of any property sold for taxes shall pay at the time of sale, the amount of taxes due on the property purchased by him, with the amount of the expenses of sale.

SEC. 161. The purchaser shall pay the residue of the purchase-money within ten days after the expiration of two years from the day of sale to the collector of taxes, or other officer authorized to receive the same.

SEC. 162. If any purchaser shall fail to pay the residue of the purchase-money within the time required by the preceding section for any property so purchased by him he shall pay ten per centum per annum as interest thereon and in addition to such residue, to be computed from the expiration of two years from the day of sale until the actual payment of such residue and the receiving of a conveyance from the proper authorities.

When purchaser fails to pay residue.

15 May, 1820, c. 104, s. 10, v. 3, p. 589.

SEC. 163. The amount of such residue shall be placed in the treasury of the District, where it shall remain, subject to the order of the original proprietor or his legal representatives.

Residue, how held and to what order subject.

Ibid., pp. 589, 590.

SEC. 164. Any interest which may accrue under the provisions of the three preceding sections shall in like manner be subject to the order of the original proprietor or his legal representatives.

Interest.

Ibid.

SEC. 165. Upon payment of the residue of the purchase-money, as provided in the preceding sections, the purchaser shall receive a title in fee-simple to the property, under the hand of the governor and seal of the District, which shall be deemed good and valid in law and equity.

Title in fee to be given to purchaser.

Ibid.

21 Feb., 1871, c. 62, s. 2, v. 16, p. 419.

SEC. 166. If, within two years from the day of any sale for taxes, or before the purchaser shall have paid the residue of the purchase-money, the original proprietor of any property which shall have been sold, as provided in the preceding sections, his heirs, agents, or legal representatives, shall repay to such purchaser the moneys paid for the taxes and expenses, together with ten per centum per annum as interest thereon, or make a tender thereof, or shall deposit the same in the hands of the proper officer of the District, appointed to receive the same, for the use of such purchaser and subject to his order, or the order of his heirs or legal representatives, he shall be re-instated in his original right and title, as if no such sale had been made.

Right of redemption.

15 May, 1820, c. 104, s. 10, v. 3, p. 589.

26 May, 1824, c. 195, s. 6, v. 4, p. 76.

SEC. 167. Whenever the deposit provided for by the preceding section shall be made, the purchaser, his heirs or legal representatives, shall be immediately informed thereof, by notice in some newspaper printed in the city of Washington, or otherwise.

Purchaser to be notified of deposit.

15 May, 1820, c. 104, s. 10, v. 3, p. 589.

SEC. 168. Mortgagees, or others having equitable interest in real property sold for taxes, shall be allowed one year after obtaining possession, or a decree for the sale of such property, to redeem the property so sold from the purchaser, or his assigns, on paying the amount of purchase-money, with ten per cent. interest, and all the taxes that have been paid thereon by the purchaser, or his assigns, between the day of sale and the period of such redemption, with ten per cent. interest on the amount of such taxes, and also the full value of the improvements which may have been made or erected on such property by the purchaser, or his assigns, while the same was in his or their possession.

Time allowed mortgagees, &c. for redemption.

Ibid., p. 590.

SEC. 169. Minors shall be allowed one year after coming to or being of full age to redeem real property sold for taxes, subject to the conditions mentioned in the preceding section.

In case of minors, time allowed.

Ibid.

SEC. 170. Where the estate of the tenant in default, as for years or for life, shall be sufficient to defray the taxes chargeable thereupon, such estate only shall be liable to be sold for taxes.

Life-estate, &c., when sufficient, only to be sold.

Ibid.

SEC. 171. It shall be lawful for the proper officer to postpone to a future day, for want of bidders or other reasonable cause, the sale of any property advertised to be sold under the provisions of the preceding sections.

Postponement of sale.

Ibid., s. 11, p. 590.

17 May, 1848, c. 42, s. 7, v. 9, pp. 227, 228.

SEC. 172. Public notice shall, in all cases, be given of such postponement, and the sales made at such postponed time shall be equally valid as if made the day first designated for the sale.

Notice to be given; validity of sale.

Ibid., p. 228.

Sales not to be void for error in computing amount due.

17 May, 1848, c. 42, s. 7, v. 9, p. 228.

Heirs and assigns to have same power as purchaser.

Ibid.

Report of property sold for taxes to be recorded in land-records.

20 Feb., 1819, c. 35, s. 2, v. 3, p. 486.  
21 Feb., 1871, c. 62, v. 16, p. 419.

Personal property not to be sold without ten days' public notice.

SEC. 173. No sale of any real property for taxes shall be impaired or made void by reason of any error of the proper officers in making a computation of the amount of taxes due, the expenses attendant on the advertisement and sale, or of the purchase-money and the interest thereon, notwithstanding the sum erroneously computed may have been paid by the purchaser, his heirs or assigns; but all such sales and the deeds which may be granted on the certificates then issued shall be valid and binding as if no such error had been made.

SEC. 174. It shall be lawful for the heirs or assigns of any purchaser of property sold for taxes under the provisions of the preceding sections to receive, do, or perform anything which it may be lawful for such purchaser to receive, do, or perform.

SEC. 175. The collector of taxes, or other officer of the District, charged with the duty of selling any real estate in the city of Washington for taxes, shall, within ten days after every such sale, transmit to the recorder of deeds an accurate report in writing, duly certified, containing a particular description of the property sold, the amount of taxes for the raising of which it has been sold, the names and residence of the person or persons to whom such property belongs, or to whom such taxes have been assessed, and of the purchaser or purchasers, and the amount of the purchase-money; distinguishing how much has been actually paid, and the clear surplus, if any, coming to the proprietor; which report it shall be the duty of the recorder forthwith to record among the land-records of the District, and the expense thereof shall be paid by the party who redeems the same.

SEC. 176. No personal property in the city of Washington shall be sold for taxes unless ten days' previous notice of such sale shall be given in some newspaper printed in said city.

15 May, 1820, c. 104, s. 12, v. 3, p. 590; 17 May, 1848, c. 42, s. 11, v. 9, p. 228.

#### IN GEORGETOWN.

When real property in Georgetown is sold for taxes, notice to be given.

26 May, 1824, c. 115, s. 7, v. 4, p. 76.

When property may be sold and certificate given.

Ibid., s. 8, p. 76.

If not redeemed in one year, title in fee may be made to purchaser.

Ibid., pp. 76, 77.

When taxes shall be collected from real and when from personal estate.

Ibid.

Sufficiency of title.

26 May, 1824, c.

SEC. 177. Public notice of the time and place of sale of any real property chargeable with taxes, in Georgetown, shall be given, once in each week, for twelve successive weeks, in some one newspaper printed in Georgetown, and in some newspaper printed in Washington, in which shall be stated the number of the lot or lots, or parts thereof, intended to be sold, and the value of the assessment, and the amount of the taxes due and owing thereon.

SEC. 178. If, before the day of sale, advertised according to the preceding section, the owner, his agent, or attorney, shall not pay the amount of taxes, with all costs thereon assessed, said lots, or so many as may be sufficient to discharge the same, shall be sold for cash, and to the highest bidder paying therefor; and a certificate from the proper officer shall be issued, setting forth that he is the purchaser, and the amount paid by him.

SEC. 179. If, at the expiration of twelve months from the day of sale, the owner shall not appear, and pay to the proper officer, or the purchaser, the amount of the purchase-money, and cost, and taxes accruing subsequent to the sale, and ten per centum interest per annum on the purchase-money, it shall be lawful for a title, in fee-simple, at the expiration of said time, to be made to the purchaser.

SEC. 180. No sale of real estate for taxes shall be made, but where the owner or tenant of the property has not sufficient personal estate out of which to enforce a collection of the debt due, and where he has personal property, it shall be lawful to collect the taxes by distress and sale thereof.

SEC. 181. All titles to property in the city of Georgetown conveyed on sales for taxes, made in accordance with the four preceding sections, shall be by deed from the governor of the District, under the seal of the

District, which conveyance shall be effectual to convey the title, the requirements of law having been complied with.

115, s. 11, vol 4, p. 77.

SEC. 182. Whenever any real property has been sold for taxes, the amount received therefor over and above the tax, cost, and charges due upon the same, shall be paid over, on application, to the original owner of the property.

21 Feb., 1871, c. 62, v. 16, p. 419.

Surplus to be paid to former owner.

SEC. 183. Where the payment of any taxes shall be made or enforced against any tenant, it shall not be lawful for the owner of the property to recover of the tenant any rent; but the same shall remain in his possession a lien for the debt, until such time as the rent accruing shall have discharged the same; and the tenant shall be entitled to charge twenty-five per centum against the landlord, on the amount of the taxes so paid or enforced against him, except where he may have been previously in arrears for his rent.

26 May, 1824, c. 195, s. 12, v. 4, p. 77.

When taxes are paid by or enforced against tenant.

Ibid., s. 13, p. 77.

IN THAT PORTION OF THE DISTRICT NOT INCLUDED IN WASHINGTON AND GEORGETOWN.

SEC. 184. Real property in the District outside of the limits of Washington and Georgetown, on which one year's taxes shall be due and unpaid, or so much thereof, not less than one acre, where the property on which the tax has accrued is not less than that quantity, as may be necessary to pay such taxes, with all legal costs and charges arising thereon, may be sold at public sale, to satisfy such taxes and expenses.

Real property in District outside of Washington and Georgetown may be sold for taxes, when.

23 July, 1866, c. 216, s. 1, v. 14, p. 215.

SEC. 185. Public notice shall be given of the time and place of sale by advertising once a week for eight successive weeks in some newspaper published in the city of Washington, in which advertisement shall be given a sufficient and definite description of the property selected for sale, the name of the person to whom the same is assessed, and the aggregate amount of taxes due thereon.

Notice, how given.

Ibid.

SEC. 186. No sale shall be made of any improved property in pursuance of the two preceding sections, whereon there is personal property of sufficient value to pay the taxes, nor of such improved property whereon there is not such personal property, until the proper officer has filed a sworn return according to law that there is no such personal property, which return shall be prima-facie proof of that fact.

Real property not to be sold when personal property is sufficient.

Ibid.

SEC. 187. All sales of real property for taxes authorized by the three preceding sections shall be made in accordance with, and subject to the provisions of, sections one hundred and sixty to one hundred and sixty-nine inclusive, and sections one hundred and seventy-one and one hundred and seventy-two, in the same manner as sales of real property for taxes in the city of Washington are authorized to be made under the provisions of said sections.

To what provisions sales are subject.

Ibid., ss. 1, 2, pp. 215, 216.

15 May, 1820, c. 104, ss. 10, 11, v. 3, pp. 589, 590; 17

May, 1848, c. 42, s. 7, v. 9, pp. 227, 228.

SEC. 188. The proper officer shall have authority to collect any tax lawfully imposed by the legislative assembly, by distress and sale of the goods and chattels of the person chargeable therewith, wherever the same may be found in the District out of the limits of Washington and Georgetown; but no such sale shall be made unless ten days' previous notice thereof be given in some newspaper printed in the city of Washington.

Distress and sale of personal property, how made.

23 July, 1866, c. 216, s. 3, v. 14, p. 216.

SEC. 189. Whenever the owner or keeper of any dog neglects or refuses to pay the tax thereon, it shall be the duty of the proper officer for the collection of taxes in such part of the District to kill, or cause to be killed, every such dog.

Dogs to be killed if tax not paid.

25 July, 1864, c. 157, s. 5, v. 13, p. 193.