



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 “TAXES” 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 up to and including the current half tax year.**
 - *When subdivision plat(s) are to be recorded, at DCRA Office of the Surveyor, between April 1 and September 30, Real Property Taxes **must be paid through September 30**.
 - *When subdivision plat(s) are to be recorded, at DCRA Office of the Surveyor, between October 1 and March 31, Real Property Taxes **must be paid through March 31**.
 - Please Verify that all half tax year real property taxes and penalties are paid in full **up to and including the current half tax year**.
 - You can obtain “estimated” current half tax year real property tax bills from OTR Customer Service Center (202-727-4829); 1101 4th St. SW, 20024 2nd Floor.
 - Proof of payment documents that are accepted:
 - Copy(s) of “Wells Fargo” (formerly “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: <http://otr.cfo.dc.gov/otr/site/default.asp> 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.
 - Owner(s) must sign with witness signatures.
 - Notary Public signature and seal must be FIRMLY impressed and LEGIBLE.
 - 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 Sub 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”
- ☞ **3-7 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 3-7 business days.**
- ☞ **Inaccuracies and Non-compliance with all requirements will extend certification process beyond 3-7 business days until such inaccuracies and/or non-compliance issues are resolved by owner/agent.**
- ☞ **OTR makes every attempt to contact the owner/agent upon discovery of non-compliance issues.**
- ☞ **Other DC agencies involved in the DCRA Subdivision Plat process have their own deadlines.**

I _____ (owner/agent) have read the OTR Subdivision Plat Tax Certification Process Requirements.