

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE**



**December 14, 2015**

**OTR TAX NOTICE 2015-08**

**NOTICE REGARDING HOME IMPROVEMENT CONTRACT MECHANIC'S LIENS  
AND SUBCONTRACTORS**

The Recorder of Deeds of the District of Columbia hereby gives notice that pursuant to D.C. Code § 40-301.02, if a project is provided under a home improvement contract, a copy of the fully executed home improvement contract, in a form that has been approved by the Department of Consumer and Regulatory Affairs (“DCRA”), shall be required in order to file a notice of intent. This requirement shall be applicable to the contractor as well as any subcontractor or other person directly employed by a contractor.

D.C. Code § 40-303.05 provides in pertinent part that “[a]ny subcontractor [...] shall be entitled to demand of the owner or his authorized agent a statement of the terms under which the work contracted for is being done and the amount due or to become due to the contractor executing the same[... .]” The Recorder of Deeds of the District of Columbia hereby gives notice that the statement of terms, if under a home improvement contract, shall be a fully executed copy of the home improvement contract, in a form that has been approved by DCRA, and not simply a summary of the terms of the contracted work or amounts. A fully executed copy shall be signed by both the homeowner and the contractor.

If the owner or his agent shall fail or refuse to give the subcontractor a fully executed copy of the home improvement contract, the Recorder of Deeds of the District of Columbia shall accept a sworn, notarized statement from the subcontractor. Such sworn, notarized statement shall affirm under penalty of perjury that demand was made for a fully executed copy of the home improvement contract, but such demand was refused by the owner or his agent or the owner or his agent otherwise failed to provide such a copy. The sworn, notarized statement shall accompany the notice of intent when submitted for recordation.

For additional information, please contact OTR’s Customer Service Center at (202) 727-4TAX (4829) or the Recorder of Deeds at (202) 727-5374.