



(1932); District of Columbia v. Green, supra; Committee for Fair Taxation of Professionals v. District of Columbia, 104 Wash. L. Rptr. 749 (D.C. Super. Ct. 1976). In any event, the request for injunctive relief is now moot. So much of the petition which seeks injunctive relief must be dismissed.

II

There remains the question whether the remainder of the petition, namely Count II, should be dismissed since that count is a request for declaratory judgment.

It is now clear that the Superior Court has authority to grant declaratory relief in cases falling within the jurisdiction of the court. McIntosh v. Washington, 395 A.2d 744 (D.C. App. 1978). Notwithstanding the fact that the court may have authority to grant declaratory relief, this Court has consistently ruled that declaratory judgment should not be granted in tax cases except in those rare circumstances when injunctive relief would also be proper. Committee for Fair Taxation of Professionals v. District of Columbia, supra. Accord: Bob Jones University v. Simon, 416 U.S. 725, 732, n. 7 (1974). Since petitioners have an adequate remedy at law and the facts are not so extraordinary so as to require declaratory relief, the request for declaratory relief shall also be dismissed.

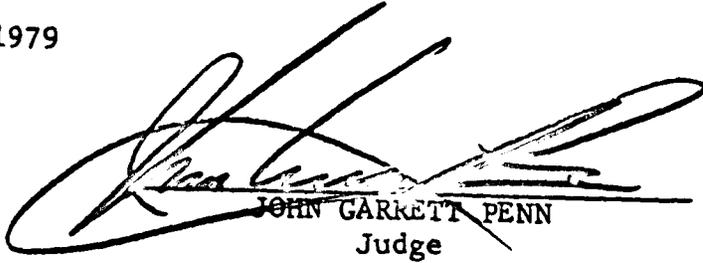
III

In view of the above rulings dismissing the petition, the Court will not consider the petitioner's motion for summary judgment.

ORDER

It is hereby  
ORDERED that the petition is dismissed for the  
reasons set forth above.

Dated: April 26, 1979

  
JOHN GARRETT PENN  
Judge

Gilbert Hahn, Jr., Esq.  
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Copies mailed to parties and  
to parties 4-27, 1979

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*4/30/79*