

Rule 6. The Petition: Contents

(a) THE PETITION.

(1) A civil proceeding is initiated by filing a petition with the Tax Division.

(2) A petition not substantially in accordance with section (b) may be accepted by the Court, provided the filing fee is paid and such petition contains at least sufficient information to show the jurisdiction of the Court and the alleged errors of which the petitioner complains. Upon notification by the Court to do so, the petitioner must file within such time as the Court must direct an amended petition conforming substantially to section (b).

(b) CONTENTS.

(1) *In General.* The petition must be filed on the applicable petition form maintained by the Tax Division or on a form that is substantially similar in content and form to that form and must include:

(A) The petitioner's name and the address of the petitioner's principal office or residence.

(B) The amount of tax in controversy, the nature of the tax, and the year(s) or the period(s) covered thereby.

(C) In each case, the petitioner must allege the facts relied upon to demonstrate that the jurisdictional requirements for the filing of petitions in the Tax Division have been met: In the case of a petitioner seeking review of an assessment of real property alleged to be exempt from taxation, the date of mailing of the denial of exemption; in all other cases, the date of payment of the amount owed (tax plus penalties and interest, if applicable), the date of the filing of a claim for refund, or the date of the mailing of the notice of disallowance of such claim, the date of the notice of deficiency assessment, or the date of the filing of an appeal with the Real Property Tax Appeals Commission, and, in the case of a petition brought by the District of Columbia, the date or receipt of the written decision of the Real Property Tax Appeals Commission.

(D) In separately lettered subparagraphs, clear and concise assignments of each and every error which the petitioner alleges to have been committed by the assessing authority.

(E) In separately lettered subparagraphs, a clear and concise statement of facts upon which the petitioner relies as sustaining each assignment of error, except those assignments of error in respect of which the burden of proof is upon the respondent.

(F) A prayer setting forth the relief sought by the petitioner.

(G) The signature of petitioner or petitioner's counsel.

(2) The following additional information must be appended to the petition:

(A) If the appeal is for redetermination of a deficiency, (i) a copy of the statement of taxes due or the notice of assessment, and notice of deficiency, if any, and (ii) if a statement of reasons has accompanied the notice of assessment or notice of deficiency, so much thereof as is material to the issues set out in the assignments of error; or

(B) If the appeal is from the denial of a claim for refund, a copy of the notice of the denial thereof.

(3) The petitioner may append to the petition such other statements or documents as are material.

(c) [Deleted].

(d) [Deleted].

(e) [Deleted].

COMMENT TO 2025 AMENDMENTS

Subsection (a)(1) has been amended to delete the reference to Civil Rule 5(e) consistent with the 2025 amendments to Tax Rule 3. (Civil Rule 5(e) formerly addressed privacy requirements for filing pleadings and other papers which are now set forth in Civil Rule 5.2 and incorporated by Tax Rule 3.) Subsection (b)(1) has been amended to direct the petitioner to the applicable petition form maintained by the Tax Division on the Superior Court's website. Subsection (b)(1)(C) has been amended to update the name *Board of Real Property Assessments and Appeals* to the *Real Property Tax Appeals Commission*. In the event of a future name change, references to the *Real Property Tax Appeals Commission* in subsection (b)(1)(C) should be construed to refer to the successor agency, if practicable, until the rule is updated.

Former section (c) which addressed service of the petition has been deleted. Service of the summons and petition is addressed in new Tax Rule 4-I. Former sections (d) and (e) are deleted as redundant because the relevant Civil Rules 79 and 5, respectively, are incorporated by Tax Rule 3. Cross references to other rules have been updated or deleted accordingly. Finally, the rule has been amended to conform with the general restyling of the Superior Court rules.

COMMENT

1. In paragraph (3) describing the contents of the petition, the date of mailing the denial of exemption is required when the taxpayer seeks review of an assessment of real property alleged to be exempt from taxation. Prior payment of the tax is not jurisdictional in this instance. See D.C. Code § 47-1009. In such cases, the statute of limitations, which is six months, begins to run from the mailing of the denial of exemption.

2. In all other cases, whether suits for redetermination of a deficiency assessment or suits for refund of an overpayment, payment of the tax is required in order to invoke the jurisdiction of the Tax Division. See, e.g., D.C. Code § 47-3303. Hence, the Rule requires that the petition in these cases include the date of payment of the tax.

3. In suits for refund of an overpayment, not only is the date of payment of the tax required, but also the date of filing of the claim for refund and the date of disallowance of the claim, if any.

4. In suits challenging an assessment, equalization or valuation of real property an appeal to the Board of Real Property Assessments and Appeals is usually a prerequisite to the jurisdiction of the Tax Division. See, e.g., D.C. Code § 47-825.1(j). Hence the Rule makes reference to such appeal.

5. In section (e) only amendments which may be made without motion or Court order are discussed.