OPINION NO. 905

DISTRICT OF COLUMBIA TAX COURT

THE GEORGE WASHINGTON UNIVERSITY, Petitioner,	)	FILED MAR 29 1956 District of Columbia
vs.	)	DOCKET NOS. 1451 - 1462
DISTRICT OF COLUMBIA, Respondent.	)	

FINDINGS OF FACT AND OPINION

The petitioner here appeals from the assessment of real estate taxes against twelve lots of ground which it owns. It claims as to four that the lots are grounds belonging to it, and reasonably required and actually used for the carrying on of its activities and purposes; and that on eight of the lots are buildings belonging to and operated by it.

FINDINGS OF FACT

General

1. The petitioner is a corporation. It conducts a university which is not organized or operated for private gain, and which embraces the generally recognized relationship of teacher and student. It also conducts a hospital on a non-profit basis.

2. On September 1, 1954, there were assessed real estate taxes for the fiscal year ended June 30, 1955, against certain lots of ground and in the amounts following:

Docket No.	Property	Amount
1451	Lot 825, Square 41	$101.04
1452	Lot 810, Square 77	137.18
1453	Lot 817, Square 77	270.62
1454	Lot 825, Square 77	248.04
1455	Lot 51, Square 101	303.60
1456	Lot 802, Square 77	167.00
1457	Lot 800, Square 55	170.90
1458	Lot 29, Square 40	171.16
1459	Lot 30, Square 40	156.78
1460	Lot C, Square 121	319.08
1461	Lot 800, Square 119	334.40
1462	Lot 27, Square 103	317.42

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3. There is no controversy concerning the valuation of the aforesaid lots for the purposes of taxation.

4. The principle educational facilities of the petitioner are located in downtown Washington in the District of Columbia, bordered roughly by Pennsylvania Avenue, 20th Street, F Street and 24th Street, Northwest.

5. The petitioner has an enrollment of about ten thousand students and a staff in excess of two thousand individuals, a large number of whom commute to and from the petitioner's facilities in private automobiles. Between five and six hundred students live within the confines of the petitioner's facilities as delineated above. No faculty member lives within such boundaries. Approximately 60 per centum of the faculty and students commute to the petitioner's facilities in their automobiles.

6. The petitioner does not have any parking facilities in or along campus drives or like areas.

7. Universities of the same standing in Washington as the petitioner have parking areas and allow parking along their driveways.

8. The providing of parking facilities to students and faculty is one of the most serious problems for the petitioner. The students are provided a parking lot operated on the basis of "first come, first serve". It is usually filled a half-hour before the 9 o'clock, a.m., classes begin, so that students who arrive at the University after 8:30 a.m., must find parking facilities elsewhere and must drive up and down the streets trying to find a vacant parking space, if one be available, or space in a commercial parking lot, if not already full. Attempts have been made to provide parking facilities for as many as possible of the petitioner's staff, not only faculty members but for the administrative, and some of the custodial staff. The parking facilities which the petitioner has are limited and do not approach meeting the need of such facilities. The petitioner accomodates as many as possible by space turnover. There is a continual backlog of unfilled applications for parking space, - between twenty-five and thirty at all times.

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9. All parcels of land used by the petitioner for parking its own automobiles, including those pertaining to its Athletic Department, and those belonging to employees when used for the purposes of the petitioner, have been exempted from taxation.

10. Section 14(a) of the District of Columbia Zoning Regulations provides in respect of parking spaces in "commercial" parking lots, that is to say those open to the public for hire, provides as follows: "For the purpose of this section, a parking space shall be an area not less than a hundred and fifty (150) square feet."

11. On July 1, 1953, there were in the general vicinity of the petitioner's university buildings and campus, duly licensed commercial parking lots, with the areas, the authorized parking spaces (without consideration of, or subtraction for driveways ingress, and egress), the rates; on February 22, 1954, and with the number of parked cars therein as follows:

(a) 500 Twenty-fifth Street, Northwest. - Area, 43,820 square feet. Authorized parking spaces, 279. Rates, $6.00 a month or 35 cents all day. Parked cars, 250.

(b) Corner of Twenty-fifth Street, E and F. - Area, 34,240 square feet. Authorized parking spaces, 222.(1) Rates, $6.00 a month or 35 cents all day. Parked cars, 156

(c) 2401 E Street, Northwest. - Area, 9,719 square feet. Authorized parking spaces 65. Rates, $7.00 a month, 25 cents for the first hour, 5 cents for each additional hour and 40 cents all day. Parked cars, (not given).

(d) 2012 E Street, Northwest. - Area, 34,051 square feet. Authorized parking spaces 227. Rates, (not given). Parked cars, 255.

(e) 509 Twentieth Street, Northwest. - Area, 9,150 square feet. Authorized parking spaces, 61. Rates, 30 cents for the first hour, 10 cents for each additional hour and 75 cents for all day. Parked cars, 60.

(f) 715 Twentieth Street, Northwest. - Area, 11,069 square feet. Authorized parking spaces, 75. Rates, 35 cents for the first hour, and $1.00 for all day. Parked cars 74.

(g) 1727 and 1737 Pennsylvania Avenue, or the rear of 1712 H Street, Northwest. - Area, 21,351 square feet. Authorized parking spaces, 142. Rates, 40 cents the first hour, 20 cents for each additional hours, 50 cents from six p.m. to twelve midnight and $1.50 for all day. Parked cars, 165.

(h) 725 Seventeenth Street, Northwest. - Area 28,186 square feet. Authorized parking spaces, 187. Rates, 40 cents for the first hour, 20 cents for each additional hour, and $1.40 for all day. Parked cars 165.

(i) 1724 G Street, Northwest. - Area, 5,960 square feet. Authorized parking spaces, 40. Rates, 35 cents for the

(1) Witness for respondent who examined lot testified, without giving reason, that lot would not accomodate more than 175 cars.

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first hour and 15 cents for each additional hour, and $1.00 for all day. Parked cars, 70.(2)

(j) 1736 Eye Street, Northwest. - Area, 3,814 square feet. Authorized parking spaces, 26. Rates, 40 cents for the first hour and 25 cents for each additional hour. Parked cars, 20.

(k) 1715 and 1717 Eye Street, Northwest. - Area, 10,255 square feet. Authorized parking spaces, 60. Rates, 40 cents for the first hour and 20 cents for each additional hour and $1.00 for all day. Cars parked, 55.

(l) 1725 Eye Street, Northwest. - Area, 4,425 square feet. Authorized parking spaces, 30. Rates, 35 cents for the first hour, 20 cents for each additional hour and $1.25 for all day. Cars parked, 25.

12. On February 22, 1954, an employee of, and witness for the respondent visited the following unlicensed parking lots, whose areas, lawfully permissable parking spaces, rates and car parking were as follows:

(a) 2200 C Street, Northwest. - Area, 92,000 square feet. Lawfully permissable parking spaces 61. Rates, 35 cents for the first hour, 10 cents for each additional hour and 70 cents for all day. Cars parked, approximately 82.

(b) Rear of 537 and 539 Twenty-first Street, Northwest. - Area, 11,202 square feet. Lawfully permissable parking spaces, 75. Rates, $13.00 a month, 30 cents for the first hour and 10 cents for each additional hour and 70 cents for all day. Cars parked, 76.

13. Parking restrictions established by the appropriate official of the respondent on the streets traversing and surrounding the area, in which the buildings of the petitioner's university and hospital are located, on July 1, 1953, were, and still are as follows:

(a) E Street, Northwest. - From 19th Street to Virginia Avenue, on the north side, one-hour parking, 7 a.m. to 4 p.m.; the south side, one-hour parking, 7 a.m. to 6:30 p.m. From Virginia Avenue, to 22nd Street, no parking on the north side, from 8 a.m. to 6 p.m. From 23rd Street to Virginia Avenue, on the south side, no parking at any time.

(b) F Street, Northwest. - From New Hampshire Avenue west to end of roadway on both sides, two-hour parking, 8 a.m. to 6 p.m.

(c) G Street, Northwest. - From 24th Street to Virginia Avenue on the south side, and 10 feet east and 10 feet west of the driveway to the Washington Gas Light Company property yard, on the north side, no parking at any time. From 25th Street to New Hampshire Avenue on both sides, two-hours parking from 7 a.m. to 6:30 p.m.

(d) H Street, Northwest. - (None)

(e) I Street, Northwest. - From 20th to 21st Street on the south side, one-hour parking from 7 a.m. to 6:30 p.m. From 20th Street to Pennsylvania Avenue on both sides, one-hour parking from 7 a.m. to 6:30 p.m. From 22nd to 23rd Street on both sides, one-hour parking from 7 a.m. to 6:30 p.m.

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(2) The operator of the parking lot was using an alley to park the overflow on February 22, 1954, when visited by the respondent's witness.

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(f) Pennsylvania Avenue, Northwest. - From Washington Circle to 17th Street, one-hour parking, 9:30 a.m. to 6:30 p.m., on the south side; one-hour parking, 7 a.m. to 4 p.m., on the north side, except from the first alley east to 18th Street, west a distance of 83 feet, parking limited to 20 minutes from 7 a.m. to 4 p.m. From 24th to 26th Street, on the north side, from 24th to 25th Street, on the south side, one-hour parking from 7 a.m. to 6:30 p.m.

(g) Nineteenth Street, Northwest. - From Virginia Avenue to Pennsylvania Avenue, on the west side, no parking at any time. From Virginia Avenue to E Street (south side of Rawlins Square) no parking from 7 to 9:30 a.m. and 4 to 6:30 p.m., one-hour parking from 9:30 a.m. to 4 p.m.

(h) Twentieth Street, Northwest. - From New Hampshire Avenue, on the west side, no parking at any time, except on Sundays, between F and H Street, parking shall be permitted between the hours of 8:30 a.m. to 1 p.m., and between 6 and 9:30 p.m. On the east side no parking from 4 to 6:30 p.m.

(i) Twenty-first Street, Northwest. - From E Street to Virginia Avenue, no parking on east side from 8 a.m. to 6 p.m. From P Street to Virginia Avenue, no parking on west side from 7 a.m. to 6:30 p.m. From K Street to Pennsylvania Avenue, no parking on the east side from 7 to 9:30 a.m. and from 4 to 6:30 p.m.

(j) Twenty-second Street, Northwest. - From Virginia Avenue to H Street, on the west side, no parking from 7 to 9:30 a.m., and 4 to 6:30 p.m. From H Street to Pennsylvania Avenue, on the east side, one-hour parking from 9:30 a.m. to 4 p.m., and 6:30 to 10 p.m., one-hour parking from 7 to 9:30 a.m., and 4 to 6:30 p.m.

(k) Twenty-third Street, Northwest. - From C Street to Washington Circle, no parking from 7 to 9:30 a.m. and 4 to 6:30 p.m., on either side; and in addition, from Eye Street to Washington Circle, one-hour parking from 9:30 a.m. to 4 p.m. and 6:30 to 10 p.m.

(l) Zone 2, General Restrictions. - Zone 2 of the "Congested District" of Washington included the area bounded by the east curb of Seventeenth Street from G to F Street, and south curb of F Street from Seventeenth to Twentieth Street, the west curb of Twentieth Street from F to N Street, the north curb of N Street from Twentieth to Fourteenth Street, and the west curb of Fourteenth Street from N to L Streets. With respect of Zone 2 as above delineated, except as restricted in the preceding sub-paragraphs (a) to (k) inclusive hereof, parking of automobiles and trucks was limited to two hours from 7 a.m. to 6:30 p.m.

14. In the immediate vicinity of the petitioner's campus there are many apartments, churches and church edifices. In the general vicinity of such campus there are several government departmental buildings. Such general vicinity is heavily congested with automotive traffic.

15(a) During the taxable year, premises 2130 Pennsylvania Avenue, N. W., described as Lot 831 in Square 75, was leased to the Standard Engineering Company, which used the lot to park some of its trucks and automobiles of its employees, at a stated monthly rental.

(b) During the taxable year, premises 706 - 22nd Street, N. W.,

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described as Lot 827 in Square 42, was leased to D. F. Antonelli, who used it as a parking lot, at a stated monthly rental.

(c) During the taxable year, premises 1914 Pennsylvania Avenue, N. W., described as Lots 3 and 812 in Square 119, were leased to Colonial Parking, Inc., which used the lots as a parking lot, at a stated monthly rental.

(d) During the taxable years the petitioner leased to tenants at stipulated amounts of rental the properties following:

Lot	Square	Premises No.
813	119	1920 Pennsylvania Ave., N.W.
12, 19, 800	119	Corner of 19th Street, N.W.
840	101	2038 Eye Street, N. W.
800, 801, 840	75	Corner of Pa. Ave. & 21st St. N.W.
831	75	2130 Pennsylvania Ave., N. W.
850	75	921 - 22nd Street, N. W.
816	75	911 - 22nd Street, N. W.
815	75	909 - 22nd Street, N. W.
29	40	910 - 23rd Street, N. W.
30	40	908 - 23rd Street, N. W.
800	55	806 - 22nd Street, N. W.
844	55	2223 H Street, N. W.
27	77	2106 Eye Street, N. W.
55 and 56	77	2112 Eye Street, N. W.
43	42	2308 H Street, N. W.
814	42	2312 H Street, N. W.
817 and 818	42	736-738 - 23rd Street, N. W.
824	42	718 - 23rd Street, N. W.
825	42	716 - 23rd Street, N. W.
25	57	2222 G Street, N. W.
822 and 825	57	611-613 - 23rd Street, N. W.
29	57	In alley, no address.
824	57	In alley, no address.
821	57	In alley, no address.
27	103	2002 G Street, N. W.
C	121	1910 G Street, N. W.
808	42	737-739 - 24th Street, N. W.
811	42	2318 H Street, N. W.
812	42	2316 H Street, N. W.
813	40	905 New Hampshire Ave., N. W.
803	42	2319-21 G Street, N. W.
829	42	2311-17 G Street, N. W.
829, 830 & 831	101	2010-14 Eye Street, N. W.

(e) The petitioner paid District of Columbia real estate taxes for the taxable year on all of the leased properties described in subparagraphs (a), (b), (c) and (d) hereof, and claims no exemption in respect thereto.

(f) The reason why Lots 3 and 812 in Square 119, were leased to Colonial Parking Service, was to provide a commercial parking lot for the convenience of those persons who visit, or patronize affairs and events at the Ligner Auditorum of the petitioner.

16. The petitioner derives income from one parcel or area only, which it operates or controls, namely, the student parking lot which is all of Square 41, except one small lot, and which is bounded by 23rd, 24th, H and Eye Streets, N. W. Its use is limited to authorized students. The charges for the use of the parking lot is 25 cents for the first period, namely, from early morning to 4 p.m., and 25 cents for the second period from 4 p.m. to midnight. Some of the students using the lot are full-time students and some part-time students. If he is a student he is entitled to such privileges as library, athletic and parking privileges. Assignments for use of the parking lot are made to students upon presentation of their "student activity" book and their automobile registration card. They are then given stickers to indicate that they have the privilege of parking on the student parking lot, if space is available. The student then presents sticker and purchases parking tickets which he surrenders when he obtains parking space which is allotted each period on "first come, first serve" basis. While the petitioner may have records of the place of employment, if any, of the student, it does not require that such record be made every time the student parks his automobile in the parking lot. Every person who uses the lot is a bona-fide student of the petitioner.

17(a) The salary of the President of the petitioner is $30,000 per annum. He is reimbursed for out of pocket expenditures made for the benefit of the petitioner.

(b) The salary of the Assistant to the President is $12,000 per annum. She is reimbursed for expenses incurred for the benefit of the petitioner.

Docket No. 1451

Lot 825, Square 41

18. On July 1, 1954, the petitioner was, and still is the owner of Lot 825 in Square 41, Washington, D. C., and known also as premises 814 - 23rd Street, N. W. On that date the lot was, and still is being

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used by the petitioner as a parking lot for its students. It is a small lot and is now a part of a large student parking lot, comprising of all of Square 41, except one lot on which an apartment house is built; and which large student parking lot was declared to be exempt from real estate taxation by the District of Columbia Tax Court in a certain proceeding entitled George Washington University v. District of Columbia, Docket No. 1352.

19. The limitation as to use, by students and charges made to students for use of the large parking lot in Square 41, including Lot 825, is as set forth in Findings of Fact No. 16 hereof.

20. The charges made students for the privilege of using the parking lot are established so as to reimburse the petitioner for the cost of time of attendants to regulate admission, such utilities as are used thereon, and the repair of the surface of the lot.

21. Records based upon the number of parking coupons or tickets taken in each day are kept to show the number of students using the parking lot each day.

22. There are several attendants employed by the petitioner in connection with the student parking lot. Their duties are to see that students only driving automobiles with stickers thereon, use the parking lot. The attendants will not permit faculty members or employees of the petitioner, to use the parking lot, regardless of its condition as to availability of spaces.

23. Lot 825 in Square 41, was on July 1, 1954, and still is reasonably required and actually used for the carrying on of the activities and purposes of the petitioner.

Docket No. 1452

Lot 810, Square 77

24. On July 1, 1954, the petitioner was, and still is the owner of Lot 810 in Square 77, Washington, D. C.; and which was then and still is being used as an automobile parking lot for automobiles belonging to petitioner's employees in research work. It is premises

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numbered 2135 H Street, N. W., and is adjacent to premises 2137-39 H Street, which is used for the same purpose.

25. Lot 810 in Square 77, contains 8 parking spaces, which have been assigned to those employees or personnel who devote their entire time to the research activities of the petitioner.

26. The research activities of the University are carried on on behalf or for the benefit of the United States Public Health Service, American Cancer Society, Polio Foundation, Heart Association and the United States Government. The majority of research personnel are engaged in a logistics study for the United States Navy.

27. The salaries of the research personnel are paid by the petitioner. It is reimbursed for work done for the United States Government.

28. The parking spaces for research employees supply such facilities to a few only of the directors and top officials. There are many research employees without parking facilities. One project alone has 200 employees of which only six have parking privileges.

29. Lot 810 in Square 77, on July 1, 1954, was, and still is being reasonably required and actually used for the carrying on of the activities and purposes of the petitioner.

Docket No. 1453

Lots 817 and 818, Square 77

30. On July 1, 1954, the petitioner was, and still is the owner of Lots 817 and 818 in Square 77, Washington, D. C.; and on that date such lots were, and still are being used as an automobile parking lot for some of the petitioner's medical personnel, largely chiefs of the various services of its hospital, medical and otherwise.

31. Lots 817 and 818 in Square 77, are situated diagonally across the street from the petitioner's hospital. They contain a total of 16 parking spaces.

32. Lots 817 and 818 in Square 77, on July 1, 1954, were, and still are reasonably required and actually used for the carrying on of the activities and purposes of the petitioner.

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Docket No. 1454

Lots 825 and 826, Square 77

33. On July 1, 1954, the petitioner was and still is the owner of Lots 825 and 826 in Square 77, Washington, D. C.; and on that date such lots were, and still are being used as an automobile parking lot for certain of the administrative personnel of the petitioner's hospital, such as comptroller, assistant superintendents, head of plant and the like.

34. The two lots contained eight parking spaces, which were specifically assigned to the administrative personnel numbering eight. The persons accorded the parking privilege were selected by the Business Manager of the petitioner and the Assistant Superintendent of the hospital on the basis of the greatest urgency.

35. Lots 825 and 826 in Square 77, on July 1, 1954, were and still are being reasonably required and actually used for the carrying on of the activities and purposes of the petitioner.

Docket No. 1455

Lot 51, Square 101

36. On July 1, 1954, the petitioner was, and still is the owner of Lot 51 in Square 101, being premises numbered 2023 H Street, N. W., Washington, D. C., and improved by a building that was formerly a dwelling house.

37. On July 1, 1954, the foregoing property was, and still is being used to store personal property of the petitioner. The building is small and consists of six rooms and basement.

38. On July 1, 1954, the storage facilities of the petitioner were limited, consisting of seven former dwelling houses and small areas in a few of its buildings. The basements of its major buildings generally are used for heating and classrooms. Storage is a major problem for the administrative staff of the petitioner, and there is a real need for storage facilities, - to such an extent that the erection of a major storage building is contemplated by the staff.

39. The major items that require storage are desks, chairs, office equipment, all equipment necessary for the operation of a large university, including a large number of park benches, mechanical equipment, hospital equipment and the like.

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40(a) In addition to the premises here involved the petitioner owned the following buildings which it used for storage: premises 2211, 2213 and 2215 H Street, N. W., 1923 or 1925 H Street, N. W., and the west wing of Draper Hall (old 60-man barracks).

(b) Chairs, desks, furniture and the like were taken from the west wing of Draper Hall and stored in 2023 H Street, the premises here involved, on June 29, 1954. This was done to provide storage facilities for the Charles H. Tompkins Company, which was getting ready to establish its office in the Draper Building in connection with the erection of the School of Engineering building; and also to provide more space in connection with research projects which the petitioner was then entering upon.

(c) Premises 2023 H Street, was purchased for storage purposes.

41. Lot 51 in Square 101, on July 1, 1954, was and still is being actually used and reasonably required for the carrying on of the activities and purposes of the petitioner.

Docket Nos. 1456, 1457, 1458, 1459, 1460, 1461 and 1462

Fraternity Houses

42. General. - All of the real properties involved in the above numbered proceedings are dwelling houses located in Washington, D. C., in the immediate vicinity of the educational facilities of the petitioner; and on July 1, 1954, were, and still are owned by the petitioner.

43. On July 1, 1954, the properties involved were leased to local chapters of national college fraternities associated with the petitioner, hereinafter referred to as "fraternities", at stated monthly rentals hereinafter specified; and on that date were, and still are actually being operated by the fraternities as fraternity houses.

44. On July 1, 1954, the properties involved were, and still are being operated by the respective fraternity as lodging for male students, as a place for usual social activities of college fraternities and as the meeting place of their respective members. No meals are served at the fraternity houses.

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ile students accommodated at each house, the monthly rent charged the fraternity by the petitioner and the monthly amount charged the student by the fraternity for accommodations appears on the schedule following:

Lot	Square	Premises	Fraternity	No. of Students	Monthly Rent Charged By Petitioner	Monthly Amount Charged Student By Fraternity
802	77	2111 H Street	Phi Alpha	7	$100	$25
800	55	806 - 22nd St.	Delta Phi Epsilon	4	69	25
29	40	910 - 23rd St.	Delta Chi	7	100	25 to 35
30	40	908 - 23rd St.	Tau Epsilon Phi	8	100	25
C	121	1910 G Street	Alpha Epsilon Phi	13	150	22
800	119	1919 H Street	Delta Tau Delta	12	150	25
27	103	2002 G Street	Sigma Phi Epsilon	20	185	30

53. This proceeding was filed, November 26, 1954.

OPINION

The taxes here involved are real estate taxes assessed against twelve pieces or parcels of real property belonging to the petitioner, George Washington University. The petitioner claims that the properties are exempt from taxation, because, it claims some are grounds reasonably required and actually used for the carrying on of the activities and purposes of the petitioner; and that other of the properties are buildings belonging to and operated by it. The respondent contends otherwise. The issue thus raised brings into focus subsections (j) and (r)(1) of Section 1 of the Act of December 24, 1942, (Subsection (j) and (r)(1) of Section 47-801 a, D. C. Code, 1951 Edition), which provide as follows:

> "That the real property exempt from taxation in the District of Columbia shall be the following and none other:"
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> * * * * * *
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> "(j) Buildings belonging to and operated by schools, colleges, or universities which are not organized or operated for private gain, and which embrace the generally recognized relationship of teacher and student."
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> * * * * * *
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> "(r)(1) Grounds belonging to and reasonably required and actually used for the carrying on of the activities and purposes of any institution or organization entitled to exemption under the provisions of this Act." (Emphasis supplied)

The respondent claims in respect to some of the pieces of property involved that, inasmuch as the petitioner received rent or income therefrom, such properties are not entitled to exemption, which requires

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consideration of Section 2 of the Act (Section 47-801 b, D. C. Code, 1951 Edition), which is in the language following:

> "If any building or any portion thereof, or grounds, belonging to and actually used by any institution or organization entitled to exemption under the provisions of this Act are used to secure a rent or income for any activity other than that for which exemption is granted such building, or a portion thereof, or grounds, shall be assessed and taxed." (Emphasis Supplied)

For the purpose of solution of the issues raised the pieces of real property should be divided into three classes, namely, (a) parking lots, (b) a building used for storage and (c) fraternity houses.

Parking Lots

There are four properties in this class.

Docket No. 1451, involves Lot 825 in Square 41. It is a small lot and has been combined with the other lots in Square 41 as an automobile parking lot for students. The entire square with the exception of a lot containing an apartment building is owned by the petitioner and used as the student parking lot. Such area, minus Lot 825 here under consideration, has already been declared exempt from real estate taxation by this Court in a proceeding entitled George Washington University v. District of Columbia, Docket No. 1352, from which no appeal was taken by the District to the United States Court of Appeals.

The student parking lot is limited in use exclusively to bona-fide students of the petitioner who own and use automobiles to attend classes, and who have displayed thereon stickers indicating parking privileges. There are two parking periods in force. The first extends from early morning to 4 p.m., and the second from 4 p.m., to midnight. There is a charge of 25 cents for each period, which is imposed on the basis of reimbursement for the operation and maintenance of the parking lot. Space is alloted each day on a "first come, first serve" basis, and many students do not find space therein because there is not enough parking spaces to accommodate all students using automotive transportation. The fact that income is received from the lot does not destroy exemption, because its operation is part of the educational activities of the petitioner. CF. San Gabriel Cemetery Assn. v. County of Los Angeles, 49 Cal. 2nd 624, 122 P.2d 330, 332.

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Docket No. 1452, involves Lot 810 in Square 77, containing 8 automobile parking spaces specifically assigned for use by employees of the petitioner engaged in research work for the United States Government and such organizations as the Cancer Society, Polio Foundation and Heart Association. Salaries of the employees are paid by the petitioner. No profit is derived by petitioner from such research projects. The issue herein raised is the same as that presented in George Washington University v. District of Columbia, Docket No. 1402, wherein the property there involved was held exempt by the decision of this Court, which was affirmed by the United States Court of Appeals in District of Columbia v. George Washington University, 95 U.S. App. D.C., 214, 221 F.2d 87.

Docket Nos. 1453 and 1454, involve Lots 817, 818, 825 and 826 in Square 77, all containing a total of 24 parking spaces assigned specifically to medical personnel, consisting largely of chiefs of medical and other services and administrative personnel of its hospital. The lots are situated near the hospital and have been found by the Court to be reasonably required for carrying on the activities and purposes of the petitioner. The issue raised in connection with the four lots mentioned is the same that was disposed of by this Court favorably to the petitioner in its decision in George Washington University v. District of Columbia, Docket No. 1404, which was affirmed by the United States Court of Appeals in District of Columbia v. George Washington University, supra.

In the series of cases between the same parties, Docket Nos. 1345 to 1352, inclusive, which involved questions identical to those here under consideration, this Court said:

> "The petitioner uses the above described property as an automobile parking lot for members of its faculty and attending physicians at its hospital. It contains 220 parking spaces which does not fill the need therefor by such restricted class of users. The Court has found as a fact, that on July 1, 1952, the maintenance of such parking lot by the petitioner was, and is reasonably required for the carrying on of the activities of the petitioner's university and hospital. There is no charge made for its use.
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> "There is no question about the petitioner being a university within the meaning of Section 1(j) of the Act of December 24, 1942, (47-801a(j), D. C. Code, 1951 Ed.), nor is there any contention or claim by the respondent that its hospital is not a hospital within the meaning of Section 1(i) of the Act. What is here in issue is whether

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chapters of college fraternities, which chapters will be referred to as "fraternities". The fraternity houses supply much needed housing facilities or lodging to approximately 200 students and a place for the meetings of their members and where is carried on their social acitivities. The fraternity houses are actually used and are reasonably required for the carrying on of the activities and purposes of the petitioner as a university and perform the functions of dormitories, rooming halls and other housing facilities operated by many colleges and universities. The fact is, however, that while the petitioner owns the fraternity houses, it does not operate them. True it is that the fraternities and their members are to some extent controlled and supervised by the petitioner through its Director of Men's Activities, but such is not operation.

It must be noted that while some of the exempting clauses of the Act of December 24, 1942, (Chapter 8, Title 47, D. C. Code, 1951 Edition), employ such terms as "used", "used for the purposes", "used in carrying on", "actually used and reasonably required in carrying on", and the like, subsection (j) of Section 1 of the Act (Section 47-801 a (j), D. C. Code, 1951 Edition) requires that the buildings must not only "belong to", but must be "operated by schools, colleges, or universities" to entitle them exemption.

It is a well known, and, perhaps, the best known principle of the law of taxation that exempting provisions are to be strictly construed. Exemptions are never presumed or extended by implication. The taxpayer who claims exemption must clearly show that he is entitled to it. Ford v. Delta & Pine Land Co., 164 U.S. 662, 41 L.Ed. 590; Chicago Theological Seminary v. Illinois, 188 U.S. 662, 47 L.Ed. 641; Combined Congregations v. Dent, 75 U.S. App. D.C., 254, 140 F.2d; Hebrew Home for the Aged v. District of Columbia, 79 U.S. App. D.C. 64, 142 F.2d 573; Washington Chapter of the American Institute of Banking v. District of Columbia, 92 U.S. App. D. C., 139, 203 F.2d 63; C.F. Howard University v. District of Columbia, 87 U.S. App. D.C., 40, 155 F.2d 10; Corn Products Refining Co. v. Commissioner, 350 U.S. 46, 76 S.Ct. 20, 100 L.Ed., Adv. Rep. 23 (see page 24 of 76 S.Ct.).

If the petitioner had operated the fraternity houses and had charged each student lodged or housed therein a stated amount each month for such facilities, such fact would not have destroyed any exemption to which the property was otherwise entitled, because, the amounts paid by the students would be income for an activity for which exemption is granted, that is to say, the activity of carrying on a university. To stretch the definition of "operate" or "operation" to include what was done by the petitioner in connection with fraternity houses would be doing just what the courts have said should not be done. The Court therefore, is of the opinion that, since the fraternity houses were not operated by the petitioner the properties are not exempt and the taxes assessed against them are valid.

For the reasons stated the Court holds as follows:

Docket No. 1451

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of One Hundred and One Dollar and Four Cents ($101.04), assessed against Lot 825 in Square 41, Washington, D. C., was invalidly assessed, and is hereby cancelled.

Docket No. 1452

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of One Hundred and Thirty-seven Dollars and Eighteen Cents ($137.18), assessed against Lot 810 in Square 77, Washington, D. C., was invalidly assessed, and is hereby cancelled.

Docket No. 1453

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of Two Hundred and Seventy Dollars and Sixty-two Cents ($270.62), assessed against Lot 817 in Square 77, Washington, D. C., was invalidly assessed, and is hereby cancelled.

Docket No. 1454

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of Two Hundred Forty-eight Dollars and Four Cents ($248.04), assessed against Lot 825 in Square 77, Washington, D. C.,

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was invalidly assessed, and is hereby cancelled.

Docket No. 1455

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of Three Hundred Three Dollars and Sixty Cents ($303.60), assessed against Lot 51 in Square 101, Washington, D. C., was invalidly assessed, and is hereby cancelled.

Docket No. 1456

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of One Hundred and Sixty-seven Dollars ($167.00), assessed against Lot 802 in Square 77, Washington, D. C., was validly assessed, and that such assessment is hereby affirmed.

Docket No. 1457

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of One Hundred Seventy Dollars and Ninety Cents ($170.90), assessed against Lot 800 in Square 55, Washington, D. C., was validly assessed, and that such assessment is hereby affirmed.

Docket No. 1458

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of One Hundred Seventy-one Dollars and Sixteen Cents ($171.16), assessed against Lot 29 in Square 40, Washington, D. C., was validly assessed, and that such assessment is hereby affirmed.

Docket No. 1459

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of One Hundred Fifty-six Dollars and Seventy-eight Cents ($156.78), assessed against Lot 30 in Square 40, Washington, D. C., was validly assessed, and that such assessment is hereby affirmed.

Docket No. 1460

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of Three Hundred Nineteen Dollars and Eight Cents ($319.08), assessed against Lot C in Square 121, Washington, D. C.,

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was validly assessed, and that such assessment is hereby affirmed.

Docket No. 1461

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of Three Hundred Thirty-four Dollars and Forty Cents ($334.40), assessed against Lot 800 in Square 119, Washington, D. C., was validly assessed, and that such assessment is hereby affirmed.

Docket No. 1462

That a real estate tax for the fiscal year ended June 30, 1955, in the amount of Three Hundred Seventeen Dollars and Forty-two Cents ($317.42), assessed against Lot 27 in Square 103, Washington, D. C., was validly assessed, and that such assessment is hereby affirmed.

Decisions in the above proceedings will be entered in accordance with this opinion.

Jo. V. Morgan,
Judge

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DISTRICT OF COLUMBIA TAX COURT

FILED

MAR 29 1956

District of Columbia Tax Court

THE GEORGE WASHINGTON UNIVERSITY, Petitioner,	)	
vs.	)	DOCKET NO. 1462
DISTRICT OF COLUMBIA, Respondent.	)	

DECISION

This proceeding came on to be heard upon the petition filed herein; and upon consideration thereof, and of the evidence adduced at the hearing on said petition, it is by the Court this 29th day of March, 1956.

ADJUDGED AND DETERMINED, that a real estate tax for the fiscal year ended June 30, 1955, in the amount of Three Hundred Seventeen Dollars and Forty-two Cents ($317.42), assessed against Lot 27 in Square 103, Washington, D. C., was validly assessed, and that such assessment is hereby affirmed.

Jo. V. Morgan,
Judge.

Findings of Fact, Opinion &
Decision served as follows:

Cary McN. Euwer, Esquire,
Attorney for Petitioner,
800 Tower Building,
Washington 5, D. C. (Mailed 3/30/56)

Assessor, D. C. (Personally 3/30/56)

Corporation Counsel, D. C. (Personally 3/30/56)

Phyllis R. Liberti,
Clerk.

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