

FILED

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
TAX DIVISION

JUL 27 3 41 PM '98

SUPRE
SQUARE 456 ASSOCIATES, et al.,

TAX DIVISION

Petitioners.

TAX DOCKET Nos. 6831-96;
6879-96; 6915-96; 6941-96; 6979-96;
7125-96

7287-97; 7289-97; 7301-97; 7305-97;
7307-97; 7319-97; 7321-97; 7327-97;
7331-97; 7333-97; 7337-97; 7341-97;
7345-97; 7355-97; 7383-97; 7389-97;
7399-97; 7471-97; 7483-97; 7485-97;
7497-97; 7499-97; 7593-97; 7595-97

v.

DISTRICT OF COLUMBIA.

Respondent.

ORDER

This matter comes before the Court upon the Petitioners' individual filings of a Petition appealing assessment of real property taxes and the imposition of vault rent fees. In response to such Petition, the District of Columbia filed a Motion to Dismiss that Portion of the Petition Seeking any Refund of Vault Rent Payments, and an Opposition was filed. The Respondent filed Supplemental Pleadings on the Inapplicability of the Tax Appeal Statute to the Issue of Vault Rent for the Use of Public Space, and the Petitioners filed a Response.

The issue in each of above enumerated cases is identical. In each case, the Petitioner appeals the assessment of the real property (land only-not improvements), and seeks a reimbursement of public space rental fees, referred to as "vault rent," allegedly overpaid. Petitioners' Counsel in all cases is the same law firm. For reasons of judicial economy, Judge Long and Judge Christian heard a single oral argument in which both judges heard arguments

of counsels. The cases, however, are not formally consolidated.

FACTUAL BACKGROUND

Petitioners are taxpayers and owners of commercial real property located within the District of Columbia. Petitioners are also "tenants" of public space known as "vaults." Petitioners are the owners of the surface real property which adjoins the underground vault. A "vault" is an underground public space owned by the District of Columbia and located within the District of Columbia. The District of Columbia leases the publicly owned vault space for private use. A "vault" is rented only to the property owner who owns the surface land which adjoins that particular vault. The vaults are then utilized by the surface landowner for storage purposes, parking of automobiles, etc. The vault space is closed off when the owner of the adjoining space property elects not to rent the city-owned space.

Each petitioner entered into an agreement with the District of Columbia to rent the public space known as "vaults." The vault rental agreement, captioned as "Agreement Relating to the Occupation of Sub-Surface Public Space (Vaults)," is a form generated by the Department of Consumer and Regulatory Affairs Building and Land Regulation Administration of the District of Columbia. Title 7, Subchapter I, Rental and Utilization of Public Space establishes the statutory basis for renting District-owned space. The title authorizes the Mayor to charge and collect rent for the use of public space and permits delinquent rental payment to be levied "as a tax against the property abutting the public space." D. C. Code §7-1013. After two years, the title authorizes the Mayor to sell the property to collect the unpaid rent.

The District of Columbia determines the amount of vault rent based on a formula, variables of which include the square footage of the vault and the assessed value of the land owned by the taxpayer/vault lessee. According to the statute, the vault rental payment shall bear a reasonable relationship to the assessed value of the privately owned land abutting such space. D.C. Code §7-1005. The District of Columbia makes an assessment of the value of the surface real property for the purposes of taxation. The amount of real property tax to be paid is based on the assessed value of the real property owned by the taxpayer. The same assessment value is used in the calculation of the vault rent fee. Vault rent is paid on a yearly basis.

Pursuant to D.C. Code Sections 47.8251(j), 47-3303 and 47-3304, Petitioners appealed to the Superior Court of the District of Columbia for relief from the assessment of real estate taxes. In the same pleading, Petitioners appealed from the imposition of vault rental (public space) fees. Each parcel of real property in question adjoins a vault or vaults rented by the respective Petitioner.

In each individual case, the Petitioners allege that the assessment placed upon each Petitioner's real property in question by the Respondent was in excess of the true estimated market value of the property as of the valuation date. The Petitioners alleged that Respondent had failed to give appropriate consideration to the true market value, size location, usage, operating costs, earning capacity, zoning, government imposed restrictions, and/or the condition of the subject property. Petitioners further aver that as a result of the District's over-assessment of the individual subject properties, each Petitioner was overcharged on its vault rental fee.

As required by statutory law on tax assessment appeals, the Petitioners have paid all of the real estate taxes, now due and owing, prior to filing an appeal of the tax assessment. Petitioners have also paid vault rental payments now due and owing. The Tax Division of the District of Columbia Superior Court has jurisdiction over matters of real property assessment pursuant to D.C. Code §11-1201(1) and has the power to "affirm, cancel, reduce, or increase the assessment" pursuant to D.C. Code §47-3303.

LEGAL ANALYSIS

Specific Jurisdiction

The Petitioners filed their appeals of various property assessments in the Tax Division of the Superior Court of the District of Columbia, pursuant to District of Columbia Code, Title 47 (Taxation and Fiscal Affairs), sections 47-825.1(j), 47-3303, and 47-3304. The assessment appeals are properly brought pursuant to the Code.

In accordance with District of Columbia Code, "the Tax Division of the Superior Court is assigned exclusive jurisdiction of all appeals from and petitions for review of assessments of tax (and civil penalties thereon) made by the District of Columbia." D.C. Code §11-1201. Hence, appeals of tax assessments must be brought before the Tax Division. "Notwithstanding any other provision of law, the jurisdiction of the Tax Division of the Superior Court to review the validity and amount of all assessments of tax made by the District of Columbia is exclusive." D.C. Code §11-1202. Thus, no other division of the Superior Court has the authority to adjudicate an appeal of a tax assessment.

In accordance with the exclusive authority of the Tax Division, District of Columbia

Code section 47-3303 provides for the appeal of assessments, and provides for a hearing and decision by the Court. D.C. Code §47-3303. The Code authorizes the Court to decide the validity of an assessment made by the District in that it states that the "Court may affirm, cancel, reduce, or increase, the assessment" determined by the District. D.C. Code §47-3303. Therefore, this Court has the specific authority to determine the ultimate legal status of an assessment that has been properly appealed.

General Jurisdiction

The Petitioners, as part of their real property assessment appeal, and the subsequent levy of real estate taxes, also seek relief from the imposition of vault rental fees. The real property taxes are based upon the District's assessment of the property; likewise, the vault rent fee is based upon the same appealed assessment. This Court, having the exclusive jurisdiction to adjudicate the assessment appeal, now holds that it has the authority to determine whether relief from erroneously calculated vault rent is in order. This Court finds that it is not barred nor limited, not by statute, nor by case law, from making such a determination.

First, this Court is a court of general jurisdiction pursuant District of Columbia Code section 11-921. The Superior Court has jurisdiction of any civil action or other matter at law or in equity brought to the District of Columbia. D.C. Code §11-921. Furthermore, the Superior Court is a court of *general* jurisdiction with the power to adjudicate any civil action involving local law. Andrade v. Jackson, 401 A.2d 990, 992 (D.C. 1979)(emphasis added). While "the Superior Court by statute has five divisions, Civil, Criminal, Family, Tax, and Probate," as outlined in D.C. Code §11-902, "each division possesses the undivided authority

of the Court." Andrade v. Jackson, 401 A.2d 990, 993 (D.C. 1979). Although the Superior Court is separated into a number of divisions, these functional divisions do not delimit their power as tribunals of the Superior Court with general jurisdiction to adjudicate civil claims and disputes. Id. Vault rent issues are not addressed in Title 47, the "Tax Code." Nevertheless, the authority of the Tax Division of the Superior Court is not limited only to the parameters of Title 47. The trial court system is a unitary one, with each division having plenary jurisdiction. Rearden v. Riggs Nat'l Bank, 677 A.2d 1032 (D.C. 1996)(citing Andrade).

Secondly, the legislature has not prohibited the Tax Division of the Superior Court from determining vault rent issues. The statutory language of Title 7 (Rental and Utilization of Public Space), nor Title 45 (Taxation), does not deny the Court the power to address the question of vault rent refund. See D.C. Code §§7-1001 through 7-1024. In the absence of legislative action, the Superior Court has general jurisdiction under District of Columbia Code section 11-921 over common law claims for relief. Powell v. Washington Land Co. Inc., 684 A.2d 769, 770(D.C. 1996); King v. Kidd, 640 A.2d 656, 661 (D.C. 1993)(unless the legislature has divested the Superior Court of jurisdiction of a particular subject matter through enactment of legislation, the court has general jurisdiction over common law claims for relief). Since Court authority is not proscribed by the statutory law, this Court finds that it has the power to decide the question of vault rent relief.

Third, the Tax Division of the Superior Court is the appropriate Division for the conjoined matters of tax refund and vault rent relief since the crux of both issues is the assessment appealed to this Court. The Court of Appeals has stated that:

"Orderly procedures require issues to be decided by the division or branch designated by the rules with the responsibility for those matters but there is no jurisdictional limitation prohibiting one division or branch from considering matters more appropriately considered in another, and dismissal of an action is proper only where none of the divisions possesses a statutory basis for the assertion of jurisdiction."

Ali Baba Co. v. Wilco, Inc., 482 A.2d 418 (D.C. 1984); Rogers v. United States, 566 A.2d 69 (D.C. 1989). Although the "vault rent" question may be classified as a civil issue, the Tax Division need not transfer the vault rent matter to the Civil Division when a principal element of the vault rent question is the assessment of real property on which the vault rent fee is based.

Fourth, considerations of judicial economy must be weighed. Pursuant to D.C. Code §11-1201, the assessment appeal cannot be determined in the Civil Division; assessment appeals are in the exclusive purview of the Tax Division. This situation was contemplated by the Court of Appeals in Poe v. Nobel, 525 A.2d 190 (D.C. 1987), in which it stated

"It is in the interest of all parties... to avoid leaving the attorney no recourse except to file a separate civil action in the Civil Division of the Superior Court; not only would this require an unnecessary expenditure of resources, but at least initially, the issue would be removed from the judge who is best situated to address it."

Poe v. Nobel , 525 A.2d at 196.

Furthermore, the Court of Appeals "has long held that there is no jurisdictional bar to one division of the Superior Court entertaining an action more appropriately considered in another division, so long as doing so does not violate the statute or rules of the court and the

claim has a rational nexus to a subject matter within the responsibility of that division." Clay v. Faison, 583 A.2d 1388, 1390 (D.C. 1990). This Court finds that the vault rent relief issue does not violate statutory law, nor rules of the court. This Court further finds that the vault rent relief claim has a rational nexus to specific real property tax assessment, a subject matter within the responsibility of this Division of the Superior Court.

A "rational nexus to the subject matter within the responsibility of that division" has been found in other instances in support of jurisdiction over the "non-division" action. For example, in Clay v. Faison, 583 A.2d 1388, the appellant appealed a judgment granting specific performance of a marital property agreement, contending that the Family Division of the Superior Court did not have jurisdiction to enforce the property agreement. The Court of Appeals found this argument to be meritless and ruled that the Family Division has exclusive jurisdiction over enumerated actions involving domestic relations, and under equitable powers of the Superior Court, *also has jurisdiction over other matters*. Clay v. Faison, 583 A.2d at 1390 (emphasis added).

In another case where jurisdictional issues were raised, the personal representative of a decedent's estate brought an action in Landlord and Tenant Branch of the Superior Court of the District of Columbia to obtain possession of real property from the decedent's relatives who were not tenants. The true nature of the complaint was a common law action in ejectment, not a landlord and tenant issue. The Court of Appeals found, however, that the Landlord Tenant Branch of the Superior Court had jurisdiction to hear the matter, as the Superior Court of the District of Columbia is a court of general jurisdiction and has the power to adjudicate actions at law or in equity. Ellis v. Hoes, 677 A.2d 50, 51 (D.C. 1996)(case

remanded to trial court).

At issue in Poe v. Nobel, 525 A.2d 190(D.C. 1987), was a request for compensation of services of a personal representative and counsel to the estate. The question before the Court of Appeals was how counsel may proceed if the request submitted by the personal representative does not apportion the fees between the personal representative and the counsel. The Court of Appeals found that the probate judge had jurisdiction to adjudicate the apportionment of fees. The Court of Appeals stated: "Each division is entrusted with a specific responsibility, each must follow the pertinent statutory mandates, and each must transfer inappropriate cases to the proper division." Poe v. Noble, 525 A.2d 190, 195 (D.C. 1987)(citing In re Tyree, 493 A.2d 314, 318 n. 8 (D.C. 1985)). On the other hand, "where the claim is related to a subject matter within the responsibility of the division, however, that division may rely upon its general equity powers to adjudicate the claim and to award relief." Poe at 195.

Thus, where the claim has a rational nexus to a subject matter within the responsibility of a division, the division may rely upon its general powers in accepting jurisdiction over the claim. Poe v. Noble, 525 A.2d 190 (D.C. 1987); Farmer v. Farmer, 526 A.2d 1365 (D.C. 1987). In the instant case, **the "rational nexus"** of the issue of vault rent relief to **"the subject matter within the responsibility"** of this Division, which is the matter of tax assessment appeal, is that the annual vault rental fee is calculated upon the real property assessment on appeal. The rational nexus of vault rent and assessment appeal will be discussed in further detail below.

Rational Nexus

The Court finds that there is a rational nexus between the vault rent and real property tax assessment. First, the real property tax payer and the vault lessee are one and the same. Pursuant to District of Columbia Code on Rental and Utilization of Public Space, the lessee of the subterranean vault, must be the owner of the abutting land. D.C. Code §7-1004. No other person or entity may rent that particular public space. If the property owner does not wish to utilize the vault space, the property owner must seal the vault and bear the costs in accordance with the Code. D.C. Code. §7-1011.

The second link between vault rental and real property tax assessment is that the vault rental payment is statutorily based on the *assessed value* of the abutting privately owned land. D.C. Code §7-1005. The statute on payments for rent for utilization of public space, which includes the rental of subterranean vaults, specifically states that the "rent... shall bear a *reasonable relationship to the assessed value of the privately owned land abutting such space.*" D.C. Code §7-1005(emphasis added).¹ The vault rental fee is statutorily tied to the assessment of real property owned by the lessee/taxpayer.

Ancillary Jurisdiction

The question of vault rent relief, verily the vault rent calculation itself, is based upon a property assessment determined by the District of Columbia Department of General Services. The land assessment, upon which the vault rent is based, has been

properly appealed to this Court.

¹ In practice, the formula for calculating the vault rent computes 1) the subject real property's tax assessment multiplied by (2) the square footage of the vault space multiplied by the (3) vault rental rate.

Rational Nexus

The Court finds that there is a rational nexus between the vault rent and real property tax assessment. First, the real property tax payer and the vault lessee are one and the same. Pursuant to District of Columbia Code on Rental and Utilization of Public Space, the lessee of the subterranean vault, must be the owner of the abutting land. D.C. Code §7-1004. No other person or entity may rent that particular public space. If the property owner does not wish to utilize the vault space, the property owner must seal the vault and bear the costs in accordance with the Code. D.C. Code. §7-1011.

The second link between vault rental and real property tax assessment is that the vault rental payment is statutorily based on the *assessed value* of the abutting privately owned land. D.C. Code §7-1005. The statute on payments for rent for utilization of public space, which includes the rental of subterranean vaults, specifically states that the "rent... shall bear a *reasonable relationship to the assessed value of the privately owned land abutting such space.*" D.C. Code §7-1005(emphasis added).¹ The vault rental fee is statutorily tied to the assessment of real property owned by the lessee/taxpayer.

Ancillary Jurisdiction

The question of vault rent relief, verily the vault rent calculation itself, is based upon a property assessment determined by the District. Vault rent is inextricably linked to property assessment. The land assessment, upon which the vault rent is based, has been properly appealed to this Court.

¹ In practice, the formula for calculating the vault rent computes 1) the subject real property's tax assessment multiplied by (2) the square footage of the vault space multiplied by the (3) vault rental rate.

All courts, absent some specific statutory denial of power, possess ancillary powers to effectuate their jurisdiction..." Morrow v. D.C., 135 U.S. App. D.C. 160, 417 F.2d 728 (1969). Furthermore, a "major purpose of ancillary jurisdiction...is to insure that a judgment of a court is given full effect." Morrow , 417 F.2d at 740. In deciding whether to assert ancillary jurisdiction, the court considers whether to do so would 1) foster judicial economy and 2) whether it would unduly complicate or change the shape of the jurisdictionally sufficient litigation that originally was instituted. Morrow v. D.C., 417 F.2d at 738. To decide the issue of vault rent in conjunction with the assessment appeal would foster judicial economy. In addition, this Court finds that to decide the question of vault rent relief would not complicate or change the adjudication of the tax assessment appeal.

Ancillary jurisdiction attaches in accordance with the four-pronged test as outlined in Morrow as follows:

(1) the ancillary matter arises from the same transaction which was the basis of the main proceeding, or arises during the course of the main matter, or is an integral part of the main matter; (2) the ancillary matter can be determined without a substantial new fact-finding proceeding; (3) determination of the ancillary matter through an ancillary order would not deprive a party of a substantial procedural or substantive right; and (4) the ancillary matter must be settled to protect the integrity of the main proceeding or to insure that the disposition in the main proceeding will not be frustrated.

Morrow, 417 F.2d 740.

First, vault rent is based on the tax assessment of real property abutting the vault. Thus, the ancillary matter of vault rent appeal arises from the same transaction, the real estate assessment, which is the basis of the main proceeding. Secondly, the "ancillary" matter of vault rent appeal can be determined without substantial new fact-finding. The facts are the same in that the assessment of the real property that is under appeal is the

same assessment upon which the vault rent was originally based. Thirdly, the respondent has had adequate opportunity to defend its position in both the main issue of the tax assessment appeal and the ancillary matter of vault rent based on that same tax assessment under appeal.

Finally, the ancillary matter of vault rent based on a tax assessment must be settled in order to protect the integrity of the main proceeding, which is the appeal of the real property tax assessment. Where an assessment of real property is found by the Court to be erroneous, the correct assessment, as determined by the Court, must be exercised wherever the assessment for that year is applicable. To disregard the Court's finding of a correct assessment would frustrate the Court's ruling.

The Court's Determination of Valid Assessment is Law.

When a taxpayer appeals an assessment to the Superior Court, the case is subject to de novo evaluation. See D.C. Code §47-3303. Once the Trial Court has acquired jurisdiction over a particular valuation, the whole case, both facts and law, is open for consideration. Dist. of Columbia v. New York Life Ins., 650 A.2d 671 (D. C. 1994); Rock Creek Plaza-Woodner Ltd Partnership v. D.C., 466 A.2d 857, 859 n.1 (D.C. 1983); D.C. v. Burlington Apartment House Co., 375 A.2d 1052 (D.C. 1977). Once jurisdiction has attached in the trial court to consider the legality of a particular valuation, the court's valuation must remain binding until it is superseded by a lawful substitute. Burlington, 375 A.2d at 1056. Hence, the trial Court's determination of a valid assessment is law. No other valuation, for that particular assessment year, is valid.

In Burlington, the Court of Appeals ruled that "a final judgment of the Superior

Court on the lawful assessment of a particular property must be treated in the same manner as an equalized assessment from the Board... Any other reading of the statutory scheme would result in a judicial subordination to the Board of Review, the precise body over whose actions the court has been granted the power of review.” District of Columbia v. Burlington Apartment House Co., 375 A.2d at 1056; see also Nat’l Trust for Historic Preservation in the U.S. v. D.C., 574 A.2d 574, 576 (D.C. 1985). The Court of Appeals has further stated that “where an assessment is based not upon a ‘valuation made according to law’ but rather upon a figure determined by the court to be ‘erroneous, arbitrary, and unlawful,’ the figure thus rejected must be considered a mere nullity...”² 375 A.2d at 1057.² Therefore, to disregard the Court’s ruling on the valid and legal assessment on the issue of vault rent calculation would frustrate the Court’s disposition in the main matter of the tax appeal.

This Court further finds that the agreement between the District of Columbia and the taxpayer lessee to rent underground public space (vault rent) does not remove the Court’s jurisdiction, nor does it alter the Court’s power of adjudication. An invalid assessment is illegal in all instances where that assessment may be integral. Likewise, a contractual agreement would be void where it is based upon a factor ultimately found to be illegal by the Court. Therefore, since the Court’s final ruling on assessment, including approval of the parties’ stipulation, is the legal assessment, and since the assessment value is an integral factor in the calculation of vault rent, the parties are to consider vault rent fees in their assessment negotiations.

² “Assessments are not necessarily invalid because they are the same as in the previous year” where the District of Columbia conducts an independent assessment rather than simply reiterating its proposed assessment for the prior year. Wolf v. District of Columbia, 597 A.2d 1303, 1306 (D.C. 1991).

JUDGMENT

The Tax Division has jurisdiction to hear the vault rent matter in tandem with the tax appeal. The Court finds that the petitioners are not required to take the matter of vault rent to the Landlord and Tenant Division, nor to the Civil Division, of the Court for relief.

WHEREFORE, on this 11th day of July, 1998, it is hereby

ORDERED, that the Motions to Dismiss are DENIED; and it is further

ORDERED, that the issue of vault rent shall be appropriately considered in the overall mediation of these cases; and it is further

ORDERED, that counsel shall appear for a status hearing on Monday, September 27, 1998, at 9:00 a.m. on the regular tax calendar for the purpose of establishing mediation dates or a schedule for further litigation as appropriate in each case.

SO ORDERED.


JUDGE KAYE K. CHRISTIAN

Copies to:
David Saffern, Esq.
Wilkes, Artis, Hedrick & Lane
1666 K Street, NW, Suite 1100
Washington, DC 20006

Joseph F. Ferguson, Esq.
Assistant Corporation Counsel
441 Fourth Street, NW, Room 6N75
Washington, DC 20001

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
TAX DIVISION

SQUARE 456 ASSOCIATES, et al.,

Petitioners,

TAX DOCKET Nos. 6831-96;
6879-96; 6915-96; 6941-96; 6979-96;
7125-96

7287-97; 7289-97; 7301-97; 7305-97;
7307-97; 7319-97; 7321-97; 7327-97;
7331-97; 7333-97; 7337-97; 7341-97;
7345-97; 7355-97; 7383-97; 7389-97;
7399-97; 7471-97; 7483-97; 7485-97;
7497-97; 7499-97; 7593-97; 7595-97

v.

DISTRICT OF COLUMBIA,

Respondent.

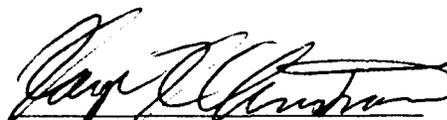
ORDER

Upon consideration of the date for status hearing, as ordered in the Court's Order of July 27, 1998, it is on this 3rd day of August, 1998, it is hereby

ORDERED, that counsel shall appear for a status hearing on **Monday**,

September 28, 1998, at 9:00 a.m. in Courtroom 215 on the regular tax calendar for the purpose of establishing mediation dates or a schedule for further litigation as appropriate in each case.

SO ORDERED.


JUDGE KAYE K. CHRISTIAN

Copies to:
David Saffern, Esq.
Wilkes, Artis, Hedrick & Lane
1666 K Street, NW, Suite 1100
Washington, DC 20006

Joseph F. Ferguson, Esq.
Assistant Corporation Counsel
441 Fourth Street, NW, Room 6N75
Washington, DC 20001

FILED

96
PM

4

AUG 1

U.S. DEPT. OF THE TREASURY
SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
TAX DIVISION

**SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
TAX DIVISION**

SQUARE 456 ASSOCIATES, et al.,
Petitioners,

TAX DOCKET Nos. 6831-96;
6879-96; 6915-96; 6941-96; 6979-96;
7125-96

7287-97; 7289-97; 7301-97; 7305-97;
7307-97; 7319-97; 7321-97; 7327-97;
7331-97; 7333-97; 7337-97; 7341-97;
7345-97; 7355-97; 7383-97; 7389-97;
7399-97; 7471-97; 7483-97; 7485-97;
7497-97; 7499-97; 7593-97; 7595-97

v.

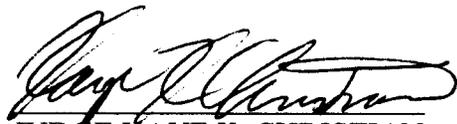
DISTRICT OF COLUMBIA,
Respondent.

ORDER

Upon consideration of the date for status hearing, as ordered in the Court's Order of July 27, 1998, it is on this 3rd day of August, 1998, it is hereby

ORDERED, that counsel shall appear for a status hearing on **Monday, September 28, 1998**, at 9:00 a.m. in Courtroom 215 on the regular tax calendar for the purpose of establishing mediation dates or a schedule for further litigation as appropriate in each case.

SO ORDERED.


JUDGE KAYE K. CHRISTIAN

Copies to:
David Saffern, Esq.
Wilkes, Artis, Hedrick & Lane
1666 K Street, NW, Suite 1100
Washington, DC 20006

Joseph F. Ferguson, Esq.
Assistant Corporation Counsel
441 Fourth Street, NW, Room 6N75
Washington, DC 20001

FILED

AUG 14 4 38 PM '98
U.S. DISTRICT COURT OF THE
DISTRICT OF COLUMBIA
SUPERIOR COURT OF THE
DISTRICT OF COLUMBIA
TAX DIVISION