

Opinion
1279

CLERK OF
SUPERIOR COURT OF THE
DISTRICT OF COLUMBIA
TAX DIVISION

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA

APR 3 11 10 AM '88

TAX DIVISION

FILED

FIRST INTERSTATE CREDIT	:	
ALLIANCE, INC.	:	
	:	
Petitioner	:	
	:	
v.	:	Tax Docket No. 4023-88
	:	
DISTRICT OF COLUMBIA	:	
	:	
Respondent	:	

MEMORANDUM OPINION AND ORDER DISMISSING PETITION

This matter is before the Court upon the Motion to Dismiss Petition filed by respondent and the opposition thereto. Upon consideration of same, the affidavit attached to the motion and the exhibits attached to the response, the points and authorities in support of the parties' respective positions, the Court concludes that the motion must be granted.

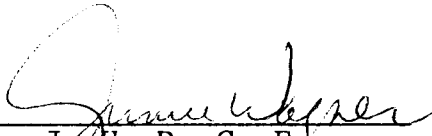
Petitioner appeals from a final determination of tax deficiency assessment, interest and penalties on personal property for tax years 1985 and 1986. A notice for tax year 1985 reflected payment due in the amount of \$217,540.68 for taxes assessed, penalty, and interest. A notice for tax year 1986 reflects a payment due in the amount of \$22,295.06 which includes taxes assessed, penalty and interest. An interest date is shown on both statements

of September 30, 1987. The statement for 1986 (exhibit B) to the opposition clearly shows that payment must be received prior to the interest date. Although not completely legible, similar language appears on the 1986 notice as reflected on the copy attached to the original petition. It is undisputed that the payments were made by petitioner of the exact sums reflected on the statements on March 2, 1988. At that time additional interest had accrued on both bills for the period between September 30, 1987 and the date of payment. It is also conceded that these sums were not paid prior to the filing of the instant petition.

Interest accrues on unpaid taxes from the date due until the date of payment. D.C. Code §§47-1531 and 47-453 (1981). Thus, interest accrued as stated in the notice after September 30, 1987, the due date, at the rates provided by statute until payment was made on March 2, 1988. Petitioner cannot assert that it was not aware of the continued requirement for payment of the accrued interest. The bill reflects that the amounts had to be paid by September 30, 1987. The language of D.C. Code §47-3303 (1981) requires that payment of the taxes (together the penalties and interest due thereon) must be paid prior to the filing of an appeal. This provision has been interpreted as a jurisdictional prerequisite. George Hyman Construction Company v. District of Columbia, 315 A.2d 175, 178, (D.C. 1974). Thus, jurisdiction does not

lie until the taxes, interest and penalties due thereon have been paid. Perry v. District of Columbia, 314 A.2d 766-767 (D.C. 1974). Having failed to pay all interest due prior to the time of filing, the Court lacks jurisdiction to hear this case. Therefore, it is by th Court this 28th day of March, 1990,

ORDERED, that respondent's motion to dismiss be and hereby is granted, and the petition is dismissed.


J U D G E
Signed In Chambers

Copies mailed this _____ day of March, 1990, to each of the following:

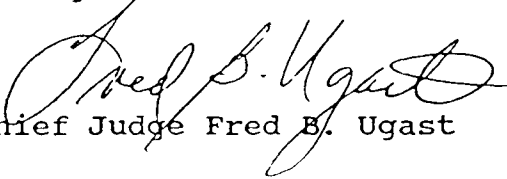
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SUPERIOR COURT OF THE DISTRICT OF COLUMBIA

CERTIFICATE OF NECESSITY

It appearing that the business of the Court makes it necessary for the efficient administration of justice that the Honorable Annice M. Wagner enter orders and judgments on or before July 31, 1990, in the following pending proceedings in this Court, Tax Docket Nos. 3754-86 and 3933-87, *Trilon Plaza Co. et al. v. District of Columbia*, and Tax Docket No. 3872-87, *William B. Wolf, Sr. v. District of Columbia*, it is this 30th day of July, 1990, certified pursuant to D.C. Code § 11-908 (b) (1981), that there is a need for the temporary assignment of the Honorable Annice M. Wagner, Associate Judge of the District of Columbia Court of Appeals to serve as a judge of the Superior Court of the District of Columbia for the administration of justice in the above-mentioned actions.


Chief Judge Fred B. Ugast

Opinion No
12-91

District of Columbia
Court of Appeals

DISTRICT OF COLUMBIA
COURT OF APPEALS
FILED JUL 30 1990

Richard B. Webb
Clerk

O R D E R

WHEREAS, the Chief Judge of the Superior Court has presented a certificate of necessity pursuant to D.C. Code § 11-908 (b) (1981) indicating a necessity exists requiring the designation and temporary assignment of the Honorable Annice M. Wagner, Associate Judge of this Court, to serve on the Superior Court;

NOW, THEREFORE, I, Judith W. Rogers, Chief Judge of the District of Columbia Court of Appeals, pursuant to the provisions of D.C. Code § 11-707 (b) (1981), do hereby designate and assign the Honorable Annice M. Wagner, Associate Judge of the District of Columbia Court of Appeals, to serve temporarily as a judge of the Superior Court of the District of Columbia for the purpose of entry of judgments and orders on or before July 31, 1990, in the following pending proceedings, Tax Docket Nos. 3754-86 and 3933-87, *Trilon Plaza Co. et al. v. District of Columbia*, and Tax Docket No. 3872-87, *William B. Wolf, Sr. v. District of Columbia*.

BY THE COURT:

Judith W. Rogers

JUDITH W. ROGERS
Chief Judge