

Rule 6. The Petition: Contents, Service, and Docketing

(a) The petition.

(1) A civil proceeding is initiated by filing a petition with the Tax Division. A party not filing under Civil Rule 5(e) shall file a signed original and two conformed copies of a petition.

(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 shall file within such time as the Court shall direct an amended petition conforming substantially to section (b).

(b) Contents. The petition shall be substantially as follows:

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA

TAX DIVISION

)	
)	
Petitioner,)	
)	
v.)	TAX DOCKET NO.
)	
DISTRICT OF COLUMBIA,)	
)	
Respondent.)	

The petition shall include the following numbered paragraphs:

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

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

(3) In each case, the petitioner shall 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 Board of Real Property Assessments and Appeals.

(4) 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.

(5) 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.

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

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

The following additional information shall be appended to the petition and to each of the conformed copies:

(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.

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

(c) Service of the petition. The Clerk shall serve a copy of the petition upon the Attorney General for the District of Columbia and the Department of Finance and Revenue.

(d) Docketing of petition. Upon receipt of the petition by the Clerk, the case shall be entered upon the docket and assigned a number and the parties shall be notified thereof.

(e) Amendment. An amended petition may be filed with the Tax Division without leave of Court at any time before an answer is filed. Such amended petition shall conform to the requirements of Rule 4 and shall be served in accordance with Rule 5(a).

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.