

DISTRICT OF COLUMBIA TAX COURT

FILED

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DISTRICT OF COLUMBIA
Tax Court

THE GEORGE WASHINGTON UNIVERSITY,
Petitioner,

vs.

DISTRICT OF COLUMBIA,
Respondent.

DOCKET NOS. 1623, 1624,
1625, 1626,
1627, 1628,
1629, and
1630

FINDINGS OF FACT AND OPINION

The petitioner here appeals from the assessments of real estate taxes assessed against improved and unimproved real property owned by it. It claims that the property is exempt, because the improved property is operated by it, and the unimproved is reasonably required and actually used in the carrying on of its activities and purposes.

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 embodies the generally recognized relationship of teacher and student. It also conducts a hospital on a non-profit basis.

2. The principal educational facilities of the petitioner are located in downtown Washington in the District of Columbia, bordered roughly by Pennsylvania Avenue, 10th Street, F Street and Eith Street, Northwest.

3. The petitioner has an enrollment of between ten and eleven thousand students and a staff of about two thousand

individuals, a large number of whom commute to and from the petitioner's facilities in privately owned automobiles. Approximately 25 percent of the students commute to petitioner's facilities in their automobiles.

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

5(a) Parking restrictions established by the appropriate officials 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, 1954, were as follows:

E Street

From 19th Street to Virginia Avenue on the north side, one-hour parking 9:30 a.m. to 4 p.m.; on the south side, no parking 7 a.m. to 6:30 p.m.

From Virginia Avenue to 22nd Street, on the north side, no parking 7 a.m. to 6:30 p.m.

From 23rd Street to Virginia Avenue, on the south side, no parking at any time.

F Street

From New Hampshire Avenue west to end of roadway on both sides, two hour parking 7 a.m. to 6:30 p.m.

G Street

From 14th 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 hour parking 7 a.m. to 6:30 p.m.

H Street

From 20th to 21st Streets on the south side, one hour parking 7 a.m. to 6:30 p.m.

(North) From 20th Street to Pennsylvania Avenue on both sides, one hour parking 7 a.m. to 6:30 p.m.

(South) From Pennsylvania Avenue to 21st Street on both sides, two hour parking 7 a.m. to 6:30 p.m.

From 22nd Street to 23rd Street on both sides, one hour parking 7 a.m. to 10 p.m.

Pennsylvania Avenue

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 of 18th Street west a distance of 63 feet parking shall be limited to 25 minutes from 7 a.m. to 4 p.m.

From 24th to 25th Streets, on the north side, and from 24th to 25th Streets, on the south side, one hour parking 7 a.m. to 6:30 p.m.

18th Street

From Virginia Avenue to Pennsylvania Avenue on the west side, no parking at any time.

From Virginia Avenue to H Street (south side of Rawlings Square) no parking 7 to 9:30 a.m., and 4 to 6:30 p.m., one hour parking 9:30 a.m. to 4 p.m.

20th Street

From Virginia Avenue to New Hampshire Avenue, on the west side, no parking at any time, except that between P and H Streets, parking shall be permitted on Sundays 8:30 a.m. to 1 p.m., and 6 to 9:30 p.m.

21st Street

From Virginia Avenue to E Street, on the east side, no parking 7 a.m. to 6:30 p.m.

From Virginia Avenue to F Street, on the west side, no parking 7 a.m. to 6:30 p.m.

From Pennsylvania Avenue to K Street, on the east side, no parking from 7 to 9:30 a.m., and from 4 to 6:30 p.m.

22nd Street

From Virginia Avenue to H Street, on the west side, no parking 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 7 a.m. to 10 p.m.; on the west side, no parking 7 to 9:30 a.m., and 4 to 6:30 p.m., one hour parking 9:30 a.m. to 4 p.m., and 6:30 to 10 p.m.

23rd Street

From G Street to Washington Circle no parking on either side, 7 to 9:30 a.m., and 4 to 6:30 p.m., and in addition, from Eye Street to Washington Circle on both sides, one hour parking 9:30 a.m. to 4 p.m., and 6:30 to 10 p.m.

(b) Such parking restrictions on July 1, 1957 were as follows:

H Street

From 17th Street to Virginia Avenue, on the north side, one hour parking 9:30 a.m. to 4 p.m.; on the south side, no parking 7 a.m. to 6:30 p.m.

A Street continued

From Virginia Avenue to 72nd Street, on the north side, no parking 7 a.m. to 6:30 p.m.

From 23rd Street to Virginia Avenue, on the south side, no parking at any time.

F Street

From New Hampshire Avenue west to end of roadway on both sides, two hour parking 7 a.m. to 6:30 p.m.

G Street

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 Co., property yard, on the north side, no parking at any time.

From 25th Street to New Hampshire Avenue, on both sides, two hour parking from 7 a.m. to 6:30 p.m.

I Street

From 20th to 21st Streets on the south side, one hour parking 7 a.m. to 6:30 p.m.

(North) From 20th Street to Pennsylvania Avenue on both sides, one hour parking 7 a.m. to 6:30 p.m.

(South) From Pennsylvania Avenue to 21st Street on both sides, two hour parking 7 a.m. to 6:30 p.m.

From 22nd Street to 23rd Street, on both sides, one hour parking 7 a.m. to 10 p.m.

Pennsylvania Avenue

From 17th Street to Washington Circle, on the south side, one hour parking 9:30 a.m. to 6:30 p.m., except from 17th Street to 18th Street, no parking 4 to 6:30 p.m.; on the north side, one hour parking 7 a.m. to 4 p.m., except from the first alley east of 18th Street west a distance of 83 feet parking shall be limited to 30 minutes from 7 a.m. to 4 p.m.

From 24th to 25th Streets, on the north side, and from 24th to 25th Streets, on the south side, one hour parking 7 a.m. to 6:30 p.m.

19th Street

From Virginia Avenue to Pennsylvania Avenue, on the west side, no parking at any time.

From Virginia Avenue to E Street (South of Building Square) on the east side, no parking 4 to 6:30 p.m.

20th Street

From Virginia Avenue to New Hampshire Avenue, on the west side, no parking at any time, except that between F and E Streets, parking shall be permitted on Sundays 6:30 a.m. to 1 p.m., and 6 to 9:30 p.m.

First Street

From Virginia Avenue to E Street, on the east side, no parking from 7 a.m. to 6:30 p.m.

From Virginia Avenue to P Street, on the west side, no parking from 7 a.m. to 6:30 p.m.

From Pennsylvania Avenue to K Street, on the east side no parking from 7 to 9:30 a.m., and from 4 to 6:30 p.m.

Second Street

From Virginia Avenue to H Street, on the west side, no parking 7 to 9:30 a.m., and from 4 to 6:30 p.m.

From H Street to Pennsylvania Avenue, on the east side, one hour parking 7 a.m. to 10 p.m.; on the west side, no parking 7 to 9:30 a.m., and 4 to 6:30 p.m., and one hour parking 9:30 a.m. to 4 p.m., and 6:30 to 10 p.m.

Third Street

From C Street to Washington Circle no parking on either side, 7 to 9:30 a.m., and 4 to 6:30 p.m., and in addition, from Eye Street to Washington Circle, on both sides, one hour parking 9:30 a.m. to 4 p.m., and 6:30 to 10 p.m.

6. 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.

7(a) The situation of the petitioner during the taxable years in respect of storage was acute. Space was required for the storage of many articles of property used by the petitioner in the conduct of its university and hospital, such as, for example, desks, chairs, laboratory equipment, materials used in instructional departments, benches, all types of equipment used in the university and surgical and other hospital equipment used in the hospital. In addition storage was required for faculty members on Sabbatical leave, so that their offices could be used by substitutes and the like.

(b) During the taxable years the petitioner had about seven or eight small dwelling houses which had been converted into storage facilities. These were operated by the petitioner for that purpose.

8. The taxes here involved are real estate taxes for the fiscal year ending June 30, 1958. All of the real estate here involved is owned by the petitioner.

9. There is no controversy as to valuation of the real property involved.

10. The proceedings were filed on November 26, 1957.

Exhibit No. 1623

Lots 802, 810, 817, 818, 825, 826 and 841,

Block 77

11. The ownership and use by the petitioner of the lots mentioned above on July 1, 1957, were the same as of July 1, 1956. The facts relating to the lots on July 1, 1957, are the same as those of July 1, 1956.

12. The lots are grounds reasonably required and actually used for the carrying on of the activities and purposes of the petitioner as an educational institution.

13(a) On September 1, 1957, the Assessor assessed real estate taxes against the above-mentioned lots for the fiscal year ending June 30, 1958, as follows:

| | |
|--------------------|--------------------|
| Lot 802 - \$160.38 | Lot 825 - \$155.14 |
| Lot 810 - \$231.66 | Lot 826 - \$237.52 |
| Lot 817 - \$176.70 | Lot 841 - \$264.62 |
| Lot 818 - \$264.62 | |

(b) The taxes have not been paid.

Exhibit No. 1624

Lot 23, Square 56

14. The property, being premises 703 - 22nd Street, Northwest, and here involved, is a two story dwelling house converted to office use.

15. On July 1, 1957, the property involved was, and ~~is~~
is being used and operated by the petitioner as an administrative
office building of its university, that is to say, as office
space for alumni activities.

16. On or about September 1, 1957, the Assessor assessed
a real estate tax against the aforesaid lot for the fiscal year
ending June 30, 1958, in the amount of \$136.88. The taxes have
not been paid.

Block No. 1675

Lot 51, Square 101

Lot 808, Square 77

17. The use and ownership by the petitioner of the above
lots on July 1, 1957, and the facts relating thereto were the
same as of July 1, 1955.

18. The properties involved are buildings owned and
operated by the petitioner in carrying on the activities and
purposes of the petitioner as an educational institution,
namely, for storage of personal property used by it in its
university.

19. On September 1, 1957, the Assessor assessed real
estate taxes for the fiscal year ending June 30, 1958, as
follows: against Lot 51 in Square 101, \$363.40, and against
Lot 808 in Square 77, \$362.58. The taxes have not been paid.

Block No. 1671

Lot 39, Square 102

20. On July 1, 1957, the petitioner was the owner of
Lot 39 in Square 102, which was formerly an apartment building.
It was acquired in the fall of 1956, and after that time and on
July 1, 1957, it was in the process of being converted into an

office building containing office space for its Alumni Office, Office of Educational Counselling, Office of University Development and for other functions of the petitioner as an educational institution; upon completion of such conversion the building will be actually used for carrying on the activities of the petitioner as indicated.

21. On September 1, 1957, the Assessor assessed a real estate tax against the above-mentioned lot for the fiscal year ending June 30, 1958, in the amount of \$1,724.72. The taxes have not been paid.

Block No. 1627

Lot 809, Square 102

22. On July 1, 1957, the petitioner was the owner of Lot 809 in Square 102, which is immediately adjacent to the south wall of a large school building on the campus of the petitioner, known as Corcoran Hall. The whole of Square 102 comprises the campus of the petitioner. Lot 809 is a side-yard to Corcoran Hall, and is a part of the petitioner's campus. It is located on the east side of 21st Street, between G and H Streets, Northwest.

23. The lot is vacant and is ground reasonably required and actually used for the carrying on of the activities and purposes of the petitioner as an educational institution.

24. On September 1, 1957, the Assessor assessed a real estate tax against the above-mentioned lot for the fiscal year ending June 30, 1958, in the amount of \$172.50. The taxes have not been paid.

Lots 835 and 836, Square 102

25. The use and ownership by the petitioner of Lots 835 and 836 in Square 102 and the facts concerning the same on July 1, 1957, were the same as of July 1, 1953.

26. The two lots above-mentioned are grounds reasonably required and actually used for the carrying on of the activities and purposes of the petitioner as an educational institution.

27. On September 1, 1957, the Assessor assessed real estate taxes against the two lots above-mentioned for the fiscal year ending June 30, 1958, as follows: against Lot 835 in the amount of \$161.92, and against Lot 836 in the amount of \$117.54. The taxes have not been paid.

Block No. 1673

Lots 831 and 832, Square 48

28. These two lots are contiguous. They are located on the north side of D Street, between 23rd and 24th Streets, Northwest.

29. On July 1, 1957, the above-mentioned lots were owned by the petitioner and used by it as an automobile parking lot for its administrative staff and research personnel without charge.

30. The two lots are grounds reasonably required and actually used for the carrying on of the activities and purposes of the petitioner as an educational institution.

31. On September 1, 1957, the Assessor assessed real estate taxes against the above-mentioned lots for the fiscal year ending June 30, 1958, as follows: against Lot 803 in the amount of \$113.66, and against Lot 829 in the amount of \$226.62. The taxes have not been paid.

Lots 19, 800, 801, 802, 803 and 804, Square 51

32. Lot 19 is located on the north side of H Street, between 22nd and 23rd Streets, Northwest. Lots 800, 801, 802, 803 and 804 are located on the west side of 22nd Street, between H and I Streets, Northwest.

33. On July 1, 1957, the petitioner was the owner of the above-mentioned lots, which were used by it as a part of an

automobile parking lot for the administrative staff, doctors in residence and internes, and nurses employed in, and connected with the hospital conducted by the petitioner in the City of Washington, D. C.

34. The above-mentioned lots are grounds reasonably required and actually used for the carrying on of the activities and purposes of the petitioner in operating a non-profit hospital as a part of its educational activities and purposes.

35(a) On September 1, 1937, the Assessor assessed real estate taxes against the above-mentioned lots for the fiscal year ending June 30, 1938, as follows:

| | |
|--------------------|--------------------|
| Lot 29 - \$160.72 | Lot 302 - \$115.76 |
| Lot 303 - \$119.03 | Lot 303 - \$160.03 |
| Lot 301 - \$126.12 | Lot 304 - \$160.45 |

(b) The taxes have not been paid.

Lot 319, Square 77

36. The above-mentioned lot is located on the east side of 22nd Street, between H and I Streets, Northwest.

37. On July 1, 1937, the above-mentioned lot was owned by the petitioner and used by it as an automobile parking lot for the members of the athletic department of its staff.

38. The above-mentioned lot is ground reasonably required and actually used for the carrying on of the activities and purposes of the petitioner as an educational institution.

39. On September 1, 1937, the Assessor assessed a real estate tax against Lot 319 in Square 77 for the fiscal year ending June 30, 1938, in the amount of \$132.25. The taxes have not been paid.

about the middle of September, 1957.
 41. A reasonable check is made of the students occupying
 quarters in the apartment building.
 42. On September 1, 1957, the Assessor assessed a real
 estate tax against Lot 40 in Square 55 for the fiscal year

(d) The apartment building was occupied by students
 tenants had quit possession of the apartment building.
 after July 1, 1957, that is to say, about the time all of the
 (e) Actual work of remodeling was not commenced until
 and received the same from the architect.
 into a contract with architect for original and amended plans.
 that structural repairs and improvements were needed, and ordered
 action to be made by the apartment building trades to determine
 building into a dormitory for female students; caused an in-
 or for the petition, for the remodeling of the apartment
 still in the general contract for all construction done by
 the Charles B. Thompson Company, which was then, had been and
 case of the good the petitioner ordered such arrangements with
 (b) Between the date of the previous contract and the
 July, 1957.

to June 30, 1957. All tenants had quit by the last part of
 them, with the exception of 12 tenants who the previous policy
 quit the premises in 30 days was given to the tenants, all of
 was occupied by about 60 tenants. On May 21, 1957, notice to
 eleven on May 27, 1957. At that time the apartment building
 property. These tenants was transferred by deed to the local
 1957, the petitioner caused into a contract to purchase the
 building, known as Mission Apartments. In the early part of
 40(a) Lot 40, Square 55 was formerly an apartment house

FOR THE YEAR 1957
 1957-1958

ending June 30, 1958, in the amount of \$4,674.52. The taxes have not been paid.

Lots 600 and 601, Square 77

43. Lots 600 and 601 in Square 77 are contiguous and contain two dwelling houses which were prior to July 1, 1957, owned, and converted by the petitioner into a dormitory for female students of its university, and is still being so used. A reasonable charge is made for use of its facilities. The property is located on the north side of H Street, between 21st and 22nd Streets, Northwest; and its use is reasonably required for the carrying on of the activities and purposes of the petitioner as an educational institution.

44. On September 1, 1957, the Assessor assessed real estate taxes against the above-mentioned lots for the fiscal year ending June 30, 1958, as follows: against Lot 600 in the amount of \$230.32, and against Lot 601 in the amount of \$216.94. The taxes have not been paid.

Block No. 1520

Lots 14, 15, 17, 18, 19 and Part of 20, Square 54

45. The above-mentioned lots comprise an area of ground between the north wall of a large engineering school building belonging to the petitioner, called "Tophins Hall of Engineering", and H Street, and between 21st and 22nd Streets, Northwest. They were originally the north side-yard and entrance to Tophins Hall, and as such were held except as of July 1, 1956, in a certain proceedings in this Court designated George Washington University v. District of Columbia, Docket Nos. 1510 and 1568. They were found in that proceeding to comprise an area reasonably necessary to the use and enjoyment of the school property and is reasonably

required and actually used in carrying on the purposes and activities of the petitioner as an educational institution.

46. Lot described as "Part of C45" was originally numbered "15", and during the taxable period involved in the aforesaid proceedings (Fiscal Yrs. 1950 and 1953) was described as "Part of C45". It was formerly occupied by a dwelling house and was known as premises No. 2203 H Street, Northwest. On July 1, 1956, and July 1, 1957 it was used as the entrance to Tompkins Hall for the delivery and removal of large and other kinds of engineering machinery and equipment to Tompkins Hall. It is situated between Lots 14 and 16.

47. The other mentioned lots are partly converted into parking lots for automobiles belonging to members of the faculty, and the remainder is in grass and constitutes a part of the campus of the petitioner. The lots comprise an area which are reasonably required for the use and enjoyment of the petitioner's school property, and are reasonably required and actually used in carrying on the purposes and activities of the petitioner.

48(a) On September 1, 1957, the Assessor assessed real estate taxes for the fiscal year ending June 30, 1958, against the above-mentioned lots and in the amounts as follows:

| | |
|-------------------|-------------------------------|
| Lot 14 - \$131.10 | Lot 18 - \$131.10 |
| Lot 16 - \$131.10 | Lot 19 - \$131.10 |
| Lot 17 - \$131.10 | Part of Lot C45 - \$131.10 |

(b) The taxes have not been paid.

Conclusion

The taxes involved in these proceedings are real estate taxes for the fiscal year ending June 30, 1958, assessed against certain improved and unimproved real property belonging to the petitioner, a non-profit educational institution.

The petitioner contends that the several pieces of real property are exempt from taxation in the District of Columbia by virtue of either Section 47-301a(j) or 47-301a(b)(2), District of Columbia Code, 1951 Edition, which respectively, exempt the real property following:

"(j) Buildings belonging to and operated by colleges, colleges, or universities which are not organized or operated for private gain, and which embrace the generally recognized relationship of teacher and student."

"(b)(2) 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 sections 47-301a to 47-301f."

The petitioner is a university not organized or operated for private gain and embraces the generally recognized relationship of teacher and student. The improved property involved is owned and operated by the petitioner in connection with its university. The unimproved or vacant ground involved belongs to the petitioner and is reasonably required and actually used in carrying on the activities and purposes of the petitioner as a university of the character above described.

Docket No. 1451

Lot 825 in Square 41. The Court has made no findings of fact, will make no conclusion of law nor will it render any decision in respect of Lot 825 in Square 41 in this proceeding at this time for the reasons following:

In a proceeding in this Court, entitled Georgetown University v. District of Columbia, Docket No. 1352, all the lots in Square 41, except one lot, which was owned and used as a students' parking lot, were held to be exempt from taxation as of July 1, 1954. Later in a proceeding in this Court, entitled as above-stated, and being Docket No. 1451, Lot 825 in Square 41

was held to be exempt from taxation. That decision was affirmed by the United States Court of Appeals in Georgetown University v. District of Columbia, 100 U. S. App. D. C., 140, 243 P.2d 246, (decided March 21, 1957). Later, on August 9, 1957, in a proceeding in this Court, entitled as above-stated and bearing Docket No. 1570, this Court again held Lot 825 in Square 41 exempt from taxation as of July 1, 1956. From the last mentioned decision the District of Columbia has appealed to the United States Court of Appeals which has not as yet disposed of the appeal.

The Court will hold the matter of the taxability of Lot 825 in Square 41 in reserve status to await the decision of the United States Court of Appeals on the appeal now pending in that Court, but will proceed to dispose of that question as it affects the other lots involved in Docket No. 1623 as follows:

Lots 822, 820, 817, 816, 815, 814 and 813 in Square 22. The lots are reasonably required and actually used in carrying on the activities and purposes of the petitioner. They are exempt under the provisions of Section 37-872a(2)(1) of the Code. Georgetown University v. District of Columbia, 95 U. S. App. D. C. 226, 227 P.2d 87, 83 W.L.R. 922. Moreover, the facts concerning ownership and use of the lots on July 1, 1957, are the same as those of July 1, 1956, as of which date the property was held exempt in a certain proceeding in this Court, designated Georgetown University v. District of Columbia, Docket No. 1570. Under the doctrine of collateral estoppel the property must be held to be exempt. Yates v. United States, 354, U.S. 270, 335 1 L.Ed.2d 1353.

Docket No. 1623

Lot 23 in Square 74. This lot is improved with a building, premises 703 - 22nd Street, Northwest, and on July 1, 1957, was used and operated by the petitioner as an administrative office.

was held to be exempt from taxation. That decision was affirmed by the United States Court of Appeals in District of Columbia v. George Washington University, 100 U. S. App. D. C., 146, 243 P.2d 246, (decided March 21, 1957). Later, on August 9, 1957, in a proceeding in this Court, entitled as above-stated and being Docket No. 1570, this Court again held Lot 825 in Square 41 exempt from taxation as of July 1, 1956. From the last mentioned decision the District of Columbia has appealed to the United States Court of Appeals which has not as yet disposed of the appeal.

The Court will hold the matter of the taxability of Lot 825 in Square 41 in reserve status to await the decision of the United States Court of Appeals on the appeal now pending in that Court, but will proceed to dispose of that question as it affects the other lots involved in Docket No. 1623 as follows:

Lots 802, 810, 817, 818, 825, 826 and 827 in Square 71. The lots are reasonably required and actually used in carrying on the activities and purposes of the petitioner. They are exempt under the provisions of Section 47-301a(f)(1) of the Code. District of Columbia v. George Washington University, 95 U. S. App. D. C. 224, 221 P.2d 87, 83 M.L.R. 932. Moreover, the facts concerning ownership and use of the lots on July 1, 1957, are the same as those of July 1, 1956, as of which date the property was held exempt in a certain proceeding in this Court, designated George Washington University v. District of Columbia, Docket No. 1570. Under the doctrine of collateral estoppel the property must be held to be exempt. Yates v. United States, 354, U.S. 298, 335 1 L.Ed.2d 1356.

Docket No. 1671

Lot 21 in Square 54. This lot is improved with a building, premises 708 - 22nd Street, Northwest, and on July 1, 1957, was used and operated by the petitioner as an administrative office

building. It was held exempt by this Court in litigation between the same parties under the same state of facts as of July 1, 1955 and 1956. Under the doctrine of collateral estoppel it must be held to be exempt as of July 1, 1957. Yates v. United States, supra. It was also exempt under the provisions of Section 801a(j) of the Code.

Docket No. 1625

Lot 51 in Square 101 and Lot 808 in Square 77. Both of these properties are buildings owned, operated and used for storage of its school equipment by the petitioner as of July 1, 1957. Both lots have been declared by this Court in litigation between the parties to be exempt from taxation in prior years under identical state of facts, - Lot 51 in Square 101 in Docket No. 1455 and Lot 808 in Square 77 in Docket No. 1508. The properties, therefore, are exempt under both Section 47-801a(j) and the doctrine of collateral estoppel. Yates v. United States, supra.

Docket No. 1626

Lot 32 in Square 103. This property was formerly an apartment building. It was acquired in the fall of 1956. Immediately thereafter the petitioner began the conversion of the building into an office building for several of its administrative departments. On July 1, 1957, the work of remodeling was still in progress. While the work of remodeling was still in progress, parts of the building had been occupied by one or several of the departments and was being used to carry on the activities of the petitioner's university.

The question arises as to whether it can be said to be "operated" by the petitioner within the meaning of Section 47-801a(j) of the Code, which exempts real property "belonging to and operated by" universities. This Court has held that if on

finally held to be exempt and the tax cancelled in a proceeding in this Court entitled George Washington University v. District of Columbia, Docket No. 1504. Under the doctrine of collateral estoppel the real estate taxes on the two lots here involved must be held to be erroneously assessed and must be cancelled. Yates v. United States, supra.

Docket No. 1623

Lots 801 and 802 in Square 42. Those two lots constitute a parking lot for the automobiles of the administrative and research staff of the petitioner's university. They have been found by the Court to be reasonably required and actually used for the carrying on of the activities and purposes of the petitioner as an educational institution as of July 1, 1957. The lots are exempt under the provisions of Section 47-801a(r)(1) of the Code. The real estate taxes here involved were erroneously assessed and must be cancelled.

Lots 19, 803, 804, 805, 806 and 807 in Square 55. These lots constitute an area of ground which on the first day of the taxable year involved was used as a parking lot of automobiles of the administrative staff, doctors, residents and interns, and nurses connected with the petitioner's hospital which it operates on a non-profit basis. The Court has found that the lots are ground reasonably required and actually used by the petitioner in operating the hospital. They are exempt from taxation under Section 47-801a(r)(1). The taxes involved were erroneously assessed and must be cancelled.

Lot 519 in Square 77. On July 1, 1957, the petitioner was using this lot as a parking lot for the automobiles of the members of the athletic department of the staff of its university. It has been found by the Court to be ground reasonably required and actually used for carrying on the activities and purposes of

the petitioner. It follows, therefore, that under the language in Section 47-101a(2)(1) the property was exempt from real estate taxation, and the tax here involved must be credited.

Decket No. 1625

Lot 840 in Square 56. This property was formerly an apartment building. In the early part of 1957 the petitioner entered into a contract to purchase the property with a view to converting it into a dormitory for female students of its university. It was conveyed the legal title by deed dated May 29, 1957. Between the dates of the contract of purchase and the deed the petitioner began preparation for remodeling the building by contracting therefor with Charles H. Tompkins Company and having architects prepare original and amended plans for the remodeling. It also had made a check of the building by the various building trades to determine just what repairs and the like would be necessary. As soon as it acquired the legal title it caused all of the tenants in the apartment house, number about 40, be notified in writing to quit possession of the premises in thirty days after the notice. All of the tenants, except 25, did actually quit possession by June 30, 1957. The remainder left the premises about the middle or end of July. Immediately thereafter the work of remodeling began, and still continued as of the date of the hearing herein. In September, female students moved into the part of the building wherein remodeling had been completed.

The question presented in this case and in respect of Lot 840 in Square 56 is somewhat different from that raised in Decket No. 1625 and in respect of Lot 39 in Square 102 which is involved therein. In that case the work of remodeling had actually commenced and was in progress on the tax day, July 1, 1957. Here, while it is true that upon acquiring its interest in Lot 840 in Square 56 the petitioner acted with reasonable speed and consistently with a bona fide intention

to convert the building into a dormitory, the actual work of remodeling did not commence until some time in the middle or latter part of July, 1957. In the earlier case, Decant No. 1626, the Court has held that inasmuch as the property involved therein was dedicated or committed to use as an office building by the commencement of the remodeling work as of July 1, 1957, the property was exempt on that date and the tax for the ensuing fiscal year was invalid. The question which naturally presents itself is: Does the fact that in this case the actual work did not commence until after the tax day make any difference or required that the Court held that the property here involved was not exempt as of July 1, 1957, and that the tax for the ensuing fiscal year was valid?

When it is considered that the property was acquired within a very short time before July 1, 1957, when it was full of tenants who had to be removed before remodeling could be done, and that the petitioner acted promptly in taking the necessary steps preparatory to the commencing of the actual work, it would seem that the dedication or commitment of the property to use as a dormitory began before July 1, 1957; and that it was on that date being "operated" by the petitioner as that term is meant in Section 47-301a(j) of the Code. Certainly it was that the property was no longer held to produce rent or revenue or for any commercial purpose, or for any purpose other than that related to the activities and purposes of the petitioner as an educational institution.

Lots 800 and 801 in Square 77. These two pieces of real property were formerly residences. Prior to July 1, 1957 they were joined and converted into one dormitory for female students of the petitioner's university. Reasonable charges are made for occupancy therein. They are owned and operated by the petitioner and are required for the carrying on of the activities

and purposes of the petitioner as an educational institution and are, therefore, exempt under the language of Section 47-801a(f) of the Code.

Docket No. 1510

Lots 14, 15, 16, 17 and 18 in Scheme 54. These lots were finally declared to be exempt from taxation as of July 1, 1956, in a proceeding in this Court entitled George Washington University v. District of Columbia, Docket No. 1510. At that time they were a side-yard for the large engineering school building called "Tompkins Hall of Engineering" and were therein found to be ground reasonably required and actually used in carrying on the activities and purposes of the petitioner, and reasonably necessary to the use and enjoyment of Tompkins Hall. Actually they are a part of the petitioner's campus. Since July 1, 1956, part of the lots have been converted into a parking lot for the automobiles of members of the faculty. The remaining part is grass and, as above-stated, are a part of the campus and constitute a side-yard or area extending from the north wall of Tompkins Hall to K Street, Northwest. Such was their status and condition on July 1, 1957. The Court has found that they are reasonably required and actually used in carrying on the activities and purposes of the petitioner as an educational institution. They were, therefore, on that date exempt from real estate taxation under the terms of Section 47-801a(r)(1) of the Code.

Part of Lot 245 in Scheme 54. This lot was originally numbered "15". It is between Lots 14 and 16 and is slightly wider than they. On July 1, 1956, it was designated "Lot 243", and on that date and on July 1, 1957, it was, and still is an alley for the ingress and egress of vehicles delivering and removing engineering equipment and the like used by the petitioner

for educational purposes in Washington, D.C. It has been found to be ground reasonably required and actually used in carrying on the activities and purposes of the petitioner. It was, therefore, on July 1, 1957, exempt from taxation under the provisions of Section 47-101a(1) of the Code, and under the doctrine of collateral estoppel. Waters v. United States, supra.

Conclusion

For the reasons above-stated the Court holds that there were erroneously assessed against the hereinafter mentioned lots of ground in the District of Columbia belonging to the petitioner real estate taxes for the fiscal year ending June 30, 1958, and in the amounts as follows:

| <u>Docket No.</u> | <u>Lot</u> | <u>Area</u> | <u>Amount</u> |
|-------------------|------------|-------------|---------------|
| 1623 | 702 | 77 | \$ 160.33 |
| " | 810 | 77 | 231.56 |
| " | 817 | 77 | 176.70 |
| " | 822 | 77 | 244.62 |
| " | 825 | 77 | 185.34 |
| " | 826 | 77 | 227.52 |
| " | 841 | 77 | 244.62 |
| 1624 | 23 | 56 | 106.88 |
| 1625 | 51 | 101 | 363.40 |
| " | 800 | 77 | 362.58 |
| 1626 | 39 | 102 | 1,724.77 |
| 1627 | 807 | 102 | 170.56 |
| " | 835 | 102 | 167.02 |
| " | 836 | 102 | 117.54 |
| 1628 | 803 | 42 | 113.65 |
| " | 823 | 42 | 227.42 |
| " | 15 | 55 | 140.72 |
| " | 820 | 55 | 212.54 |
| " | 801 | 55 | 125.12 |
| " | 822 | 55 | 115.75 |
| " | 803 | 55 | 166.08 |
| " | 821 | 55 | 140.40 |
| " | 819 | 77 | 132.24 |

[illegible]

DISTRICT OF COLUMBIA TAX COURT

FILED

THE GEORGE WASHINGTON UNIVERSITY,)

Petitioner,

vs.

DOCKET NO. 1426

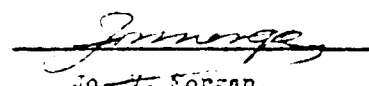
DISTRICT OF COLUMBIA,

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 11th day of March, 1958,

ADJUDGED AND DETERMINED, that a real estate tax for the fiscal year ending June 30, 1958, in the amount of \$1,724.72, assessed against Lot 39 in Square 102, Washington, D. C., belonging to the petitioner, was erroneously assessed and is hereby cancelled.

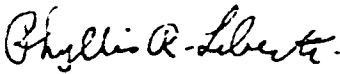

J. V. Morgan,
Judge.

Findings of Fact, Opinion &
Decision served as follows:

Gary W. Euwer, Esquire,
Attorney for Petitioner,
800 Tower Building,
Washington 5, D. C. (Mailed 3/11/58)

Finance Officer, D. C. (Messenger 3/11/58)

Corporation Counsel, D. C. (Messenger 3/11/58)


Phyllis R. Liberti,
Clerk.