

jurisdiction "because the taxpayer had only paid the first half of the annual assessment of its real estate taxes for the pertinent taxable year before filing its petition in Superior Court.... This also was before the time expired within which [petitioner] could have filed its petition. George Hyman Construction v. D.C., supra, 315 A2d. at 176 (double underlined emphasis supplied). The trial court concluded, and the appellate court affirmed that "taxpayers must "pay all of the challenged taxes levied for the entire fiscal year in question prior to the time their appeal was filed." George Hyman Construction v. D.C., supra, 315 A2d. at 176 (double underlined emphasis supplied) citing Berenter v. District of Columbia, 466 F.2d 367, 374 (1972). The appellate court noted the harsh result of dismissal but affirmed its unavailability given the lack of subject matter jurisdiction.

The law is clear and absolute. The payment of taxes must precede timely filings. D.C. Code §47-3303 (1981). This Court is without legal authority to hear a tax assessment appeal if the taxpayer fails to pay the taxes prior to filing a petition. The issue of subject matter jurisdiction is beyond the discretionary authority of this Court. This Court must dismiss this petition, even if amended, because subject matter jurisdiction is still lacking.

The timing requirements of the tax appeal statute is a jurisdictional element that the taxpayer must also meet. An amendment to the petition can not cure the lack of subject matter jurisdiction that results from a failure to conform to the

statutory requirement to file within the prescribed time limits. In Customer Parking, Inc. v. District of Columbia, 562 A.2d 651, 654 (D.C. 1989), the appellate court affirmed the (effective) dismissal of the petition to appeal an assessment because the trial court lacked subject matter jurisdiction. The court in Customer Parking, Inc. followed the established rule that "the timing imperatives for appeals of tax assessments are not merely statutes of limitation that may be waived, but are jurisdictional requirements that cannot be waived." Customer Parking, Inc. v. District of Columbia, *supra*, 562 A.2d at 654. With respect to the timing element of D.C. Code §47-825.1, (41 D.C. Reg. No. 14, page 1824 (Friday, April 8, 1994)), the court has long held that this section is jurisdictional, and it has concluded that "failure to file within the six-month period or failure to pay the tax, penalties, and interest

v. District of Columbia, 564 A.2d 18, 11 (D.C.App. 1992) (the subject matter jurisdiction was lacking.) (emphasis added); National Graduate University v. District of Columbia. 346 A.2d 740. 743 (The Court found that "the limitation period in the [tax appeal] statute...is jurisdictional in nature and not merely a statute of limitations").

In this case, the Court's Order permits Petitioner leave to amend an incurably defective petition. Such a petition, if amended, remains fatally flawed. Actions to challenge assessments

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In this case, the Court's Order permits Petitioner leave to amend an incurably defective petition. Such a petition, if amended, remains fatally flawed. Actions to challenge assessments

are in the nature of request for refunds. Yet, an amended petition would precede the payment of taxes. Petitioner may have not even received his 1995 tax bill. Petitioner's payment of the tax installments are not likely to occur before March 31, 1995, and September 30, 1995. An amended petition would relate to the date of the initial filing date of September 30, 1994, which clearly predates the prescribed filing period from March 31, 1995 to September 30, 1995.

Petitioner's only remedy is to start again to attain subject matter jurisdiction. Fortunately, they have filed prematurely rather than tardily. Petitioner may challenge his tax assessment for Tax Year 1995. He must first pay his taxes, and then, file a new petition with this Court between March 31, 1995 and September 30, 1995, inclusively. Absent following the statutory scheme, there is no subject matter jurisdiction, and this Court lacks authority to take cognizance of the tax assessment appeal.

WHEREFORE, the District asks this Court to reconsider and modify its Order which permits, inter alia, the filing of a Motion for Leave to Amend the petition on the basis that there is no subject matter jurisdiction.

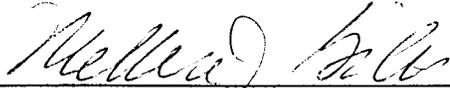
Respectfully submitted,

GARLAND PINKSTON
Acting Corporation Counsel, D.C.

CLAUDE BAILEY
Deputy Corporation Counsel, D.C.
Economic Development Division

JULIA L. SAYLES
Assistant Corporation Counsel, D.C.
Chief, Finance Section

By:


MELBRA J. GILES #431056
Assistant Corporation Counsel, D.C.
441 4th Street, N.W., 6th Floor
Washington, D.C. 20001
(202) 727-6240

CERTIFICATE OF SERVICE

I certify that a copy of Respondent's Motion to Reconsider Part of Order was mailed postage prepaid, on this 2nd day of February, 1995, to David McMillen, 418 D Street, SE, Washington, D.C. 20003.



Melbra J. Giles
Assistant Corporation Counsel, D.C.

FILED

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
TAX DIVISION

JAN 27 2 51 PM '95

DAVID B. McMILLEN :
: Petitioner, :
: v. :
DISTRICT OF COLUMBIA, :
: Respondent. :
_____ :

CLERK OF
SUPERIOR COURT OF THE
DISTRICT OF COLUMBIA
TAX DIVISION

Tax Docket No. 6259-94

ORDER

This matter came before the Court for consideration of respondent's Motion to Dismiss the petition for lack of subject matter jurisdiction.

The basis of respondent's Motion to Dismiss is that petitioner failed to pay his real property taxes for Tax Year 1995 prior to filing his petition, and that petitioner filed prematurely its appeal of the real property assessment.

Petitioners have failed to file any pleadings in Opposition to respondent's Motion to Dismiss.

WHEREFORE, it is by the Court this 27th day of January, 1995

ORDERED that petitioners have 30 days from the date of this Order to file an Opposition to respondent's Motion to Dismiss and/or file a Motion for Leave to Amend; and it is

FURTHER ORDERED that this matter will be dismissed if petitioners fail to file the required pleadings as set forth above within 30 days of this Order.



Cheryl M. Long
Judge

Copies mailed to:

Melba Giles
Assistant Corporation Counsel
441 4th Street, N.W.
6th Floor
Washington, D.C. 20001

David B. McMillen
418 D Street, S.E.
Washington D.C. 20003

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
TAX DIVISION

DAVID B. MCMILLEN	:	
	:	
	:	
Petitioner,	:	
	:	
v.	:	Tax Docket No. 6259-94
	:	
DISTRICT OF COLUMBIA,	:	
	:	
Respondent.	:	
_____	:	

ORDER

Upon consideration of Respondent's motion to dismiss, and
Petitioner's response thereto, good cause having been shown, it is
by the court, this ___ of _____ 1994,

ORDERED that Respondent's motion to dismiss is granted.

JUDGE

Copies to:
Melbra J. Giles
Assistant Corporation Counsel, D.C.
441 4th Street, N.W., 6th Floor
Washington, D.C. 20001

David B. McMillen
418 D Street, SE
Washington, D.C. 20003

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
TAX DIVISION

DAVID B. MCMILLEN	:	
	:	
	:	
Petitioner,	:	
	:	
v.	:	Tax Docket No. 6259-94
	:	
DISTRICT OF COLUMBIA,	:	
	:	
Respondent.	:	
_____	:	

MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF RESPONDENT'S
MOTION TO DISMISS

Respondent, by and through counsel, moves this Court, pursuant to Super. Ct. Tax R. 3 and 9, to dismiss this case for lack of subject matter jurisdiction for the following reasons:

On September 30 1994, Petitioner filed a petition with this Court. He seeks to challenge the Tax Year 1995 assessment of his real property which is located at 418 D Street, SE, Washington, D.C., Square 820 and Lot 32. Petitioner asserted that the period from October 1, 1994 to September 30, 1995 is at issue and appealed the 1995 assessment with the Board of Real Property Assessments and Appeals. The 1995 real property taxes are unpaid.

Respondent contends that this Court lacks subject matter jurisdiction to allow this suit to progress. Petitioner has filed the petition prematurely. Also, he has yet to pay the real property taxes due March 31, 1995 and September 15, 1995, for the 1995 Tax Year.

A party or the court, sua sponte, may raise the issue of subject matter jurisdiction at any time. Customers Parking Inc. v.

District of Columbia, 562 A.2d 651, 654 (D.C.App. 1989).

Respondent recognizes that this Court has exclusive jurisdiction to hear the petitions for review of tax assessments.¹ However, in this case, the Court lacks subject matter jurisdiction. Respondent asserts that Petitioners have failed to comply with the statutory remedy to appeal an assessment, thus depriving the Court of subject matter jurisdiction to hear the case on the merits.

The applicable law is explicit regarding the period within which a party, aggrieved by a real estate tax assessment, may appeal to this Court. Further, the law clearly requires that taxpayers pay all taxes prior to filing an appeal of their assessments with this Court. The language, which governs real estate tax assessment appeals, states:

"...within 6 months after March 30th following the calendar year in which a real property assessment, equalization, or valuation was made, any taxpayer aggrieved by a real property assessment, equalization or valuation may appeal the real property assessment, equalization or valuation in the same manner and to the same extent as provided in [§47-3303], provided that the taxpayer shall have first appealed the assessment, equalization or valuation to the Board...."

D.C. Code § 47-825.1(j) (Supp. 1994). The proviso found in §47-3303 reads that "...such person shall first pay such tax together with penalties and interest due thereon to the D.C. Treasurer." D.C. Code §47-3303 (1990).

This premature petition deprives this Court of subject matter jurisdiction. Section 47.825.1(j) has been interpreted as a

¹ The Tax Division of the Superior Court is vested with exclusive jurisdiction of all appeals from and petitions for review of assessments of tax made by the District of Columbia. D.C. Code §11-1201 (1990).

jurisdictional prerequisite. George Hyman Constr. Co. v. District of Columbia, 315 A.2d 175, 178 (D.C.App. 1974); First Interstate Credit Alliance, Inc., 604 A.2d 10, 11 (D.C.App. 1992). The timing to appeal tax assessments are jurisdictional limitations as well as statutes of limitations. First Interstate v. District of Columbia, 604 A.2d at 11; Customers Parking, Inc. v. District of Columbia, 562 A.2d at 654 citing National Graduate University v. District of Columbia, 346 A.2d 740, 743 (D.C. 1975). Subject matter jurisdiction does not attach to the Court until the time comes to challenge the appeal. Pursuant to §47-825.1, a taxpayer may file an appeal of an assessment no sooner than the 30th day of March following the calendar year in which a real property assessment is made.

In this case, the statute allows the aggrieved taxpayers to sue up to six months after March 30th of the following calendar year in which the assessors valued the property. Petitioner expressly states that he is challenging the assessment for the period from October 1, 1994 to September 30, 1995, which is Tax Year 1995. He may file no earlier than March 30, 1995, and no later than September 30, 1995, to challenge the real property assessment for Tax Year 1995. The petition, filed on September 30, 1994, clearly predates the filing date of March 30, 1995, of the 1995 Tax Year for which the appeal is raised. Petitioner has filed too early. For this reason, subject matter jurisdiction does not adhere.

Respondent also argues that this Court lacks subject matter

jurisdiction because Petitioner has yet to pay the 1995 taxes prior to the filing of the petition. D.C. Code §47-3303 is clear and unambiguous. Section 47-3303 allows an aggrieved taxpayer to sue to challenge their assessment so long as the taxpayer has paid all taxes, penalties and interest prior to filing. D.C. Code §47-3303 (1990).

Prepayment of a challenged tax a jurisdictional element too. Judicial review of an assessment does not lie until the taxes, interest, and penalties (if any) due have been paid prior to the filing of a petition. District of Columbia v. Berenter, 406 F.2d 367, 375 (D.C.App. 1972); First Interstate v. District of Columbia, 604 A.2d at 11, citing Perry v. District of Columbia, 314 A.2d 766, 767 (D.C. 1974); George Hyman Constr. Co. v. District of Columbia, 315 A.2d at 178. The failure to pay all challenged taxes, penalties and interest levied for the entire fiscal year prior to filing deprives the Superior Court of subject matter jurisdiction to consider the taxpayer's appeal. District of Columbia v. Berenter, 406 F.2d at 375; First Interstate v. District of Columbia, 604 A.2d at 11; George Hyman Constr. Co. v. District of Columbia, 315 A.2d at 178; Wagshal v. District of Columbia, 430 A.2d 524, 527 (D.C. 1981) (dismissal of the taxpayer's real property assessment challenge was upheld because she filed in Superior Court one day before paying the second half tax.)

Because real estate assessment challenges are governed by the

same procedural requirements of §§47-825.1 and 47-3303,² First Interstate is controlling here, even though it involved personal property taxes. The First Interstate court said §47-3303 imposed upon the taxpayer the obligation to pay all taxes due, together with interest accruing until the time of payment, before challenging a notice of tax deficiency. Id. at 12. First Interstate upheld the use of a bright line rule in interpreting the unambiguous wording of the statute as promoting judicial economy by eliminating the risk of further litigation. Id. at 13. Further, the court in Wagshal noted that "since taxpayers learn the amount of the assessment well in advance of the deadline for filing an appeal, it is reasonable to expect them to anticipate an appeal, and be enabled to make timely filings and tax payments." Wagshal v. District of Columbia, 430 A.2d at 527.

The court has consistently required that taxpayer pay all taxes before filing in Superior Court. Subject matter jurisdiction does not attach until this prerequisite have been satisfied, and a refund based on a final determination of the Superior Court presupposes that the taxpayer has complied with the procedure mandated by the legislature. This is precisely the issue here.

Subject matter jurisdiction underpins the statutory scheme, and Petitioners must conform with its prerequisites to appeal. In this case, Petitioner must all pay his taxes for the 1995 Tax Year.

² §47-3303 is the recodification of predecessor statute §47-2403. The two sections are effectively identical in requiring all taxes be paid before filing in Superior Court. The one amendment that has been made to the section dealt with how to calculate the six-month filing period, and has no effect on the payment requirement. See Peoples Drug Stores, Inc. v. District of Columbia, 470 A.2d 751 n. 1 (D.C. 1983).

The installment payment dates for the 1995 Tax Year are March 31, 1995, and September 15, 1995. The statute does not expressly prohibit an aggrieved taxpayer from paying prior to these dates but Council for the District of Columbia (the "Council") need not establish the tax rates before October 15th of the tax year. D.C. Code §47-812, as amended in 41 D.C. Reg. 1818, 1822, §5(a)³ (Apr. 8, 1994). In effect, Petitioners are unable to determine the amount of his 1995 taxes until the Council sets tax rates on or before October 15, 1994, for the 1995 Tax Year, and the Department of Finance and Revenue bills Petitioner for the amount of the 1995 taxes based on those established rates. Petitioner is limited nevertheless to bring his suit between March 30, 1995, and September 30, 1995, after he pays the 1995 real property taxes, and any outstanding real property taxes. Without the payment of all taxes, this Court lacks subject matter jurisdiction to hear the appeal of Petitioner 1995 Tax Year assessment. This Court must dismiss this matter.

³ D.C. Code §47-812(a) reads, as amended, "The Council [of the District of Columbia], after public hearing, shall by October 15 of each year establish, by act, rates of taxation, by class [of real property], ...and the rates shall be applied, during the tax year, to the assessed value of all real property subject to taxation...."

WHEREFORE, Respondent prays that this Court grant its motion to dismiss for lack of subject matter jurisdiction.

Respectfully submitted,

ERIAS A. HYMAN
Acting Corporation Counsel, D.C.

JAMES RANDALL
Acting Deputy Corporation Counsel, D.C.
Economic Development Division

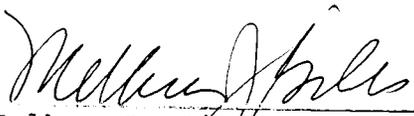
JULIA L. SAYLES
Assistant Corporation Counsel, D.C.
Chief, Finance Section

By:


MELBRA J. GILES #431056
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(202) 727-6240

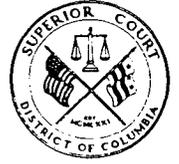
CERTIFICATE OF SERVICE

I certify that a copy of Respondent's Motion to Dismiss was mailed postage prepaid, on this 21st day of November, 1994, to David B. McMillen, 418 D Street, SE, Washington, D.C. 20003.


Melbra J. Giles
Assistant Corporation Counsel, D.C.



District of Columbia Courts
 500 Indiana Avenue, N.W.
 Washington, D.C. 20001



DAVID B. MCMILLEN)	
)	
)	
Plaintiff,)	
versus)	
)	Docket No. 6259-94
)	
District of Columbia)	
)	
Respondent)	

TAKE NOTICE that the above-entitled case has been placed on the Court's Calendar for Status on 02/27/95 at 9:30 am.

If you desire, you may call (202) 879-1737, two or three days prior to the scheduled hearing to verify the number of the courtroom assigned for this proceeding.

CLERK, Superior Court
 of the District of Columbia

SERVED AS FOLLOWS:

By Claudette Flicker
 Tax Officer

DAVID B. MCMILLEN
 418 D STREET, S.E.
 WASHINGTON, D.C. 20003

Copies to:
 Assistant Corporation Counsel D.C.
 Department of Finance and Revenue

\$120.00

Petition.

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

SUPE.
DISTRICT OF
TAX DIVISION

David B. McMillen,
Petitioner,

vs.

Docket Number 6259-94

District of Columbia,
Respondent.

PETITION

The above named petitioner appeals from an assessment of real property, and avers as follows:

(1) The Petitioner is an individual with residence at 418 D Street, SE (Square 820, Lot 32).

(2) The assessment in controversy is a for real property for the period October 1, 1994 to September 30, 1995 in the amount of \$228,493 (two hundred twenty-eight thousand, four hundred ninety-three dollars).

(3) The making of a complaint to the Board of Equalization and Review was dated April 6, 1994.

(4) The assessment is based upon the following errors: The assessment is higher than the market value of the property.

(5) The facts upon which the petitioner relies as the basis of this case are as follows: The purchase price of the house and the appraisal of the house at the time of purchase (August 30, 1993).

(6) Wherefore, the petitioner prays that this Court may hear the case and grant the petitioner relief.

TAX FEES 120.00
94TX6259##
TOTAL 120.00
CHECK 120.00
1124*#
0.00
09/30/94 193030A004 10:16



Petitioner

418 D Street, SE
Address



DISTRICT OF COLUMBIA GOVERNMENT - DEPARTMENT OF FINANCE AND REVENUE



NOTICE OF PROPOSED REAL PROPERTY ASSESSMENT FOR TAX YEAR 1995

1995 REAL PROPERTY TAX YEAR IS OCTOBER 1, 1994 TO SEPTEMBER 30, 1995

SQUARE	SUFFIX	LOT	NOTICE DATE	CURRENT ASSESSED VALUE		CHANGE IN VALUE		PROPOSED ASSESSED VALUE*
				TAX YR	1994	AMOUNT	PERCENT	TAX YR 1995
0820		0032	02/25/94					
PROPERTY ADDRESS 0418 D ST SE				LAND	95,524	4779-	5.0	90,745
NEIGHBORHOOD CODE 9				BUILDING	144,995	7247-	4.9	137,748
TYPE OF PROPERTY 011 RESIDENTIAL ROW				TOTAL	240,519	12026-	5.0	228,493

DAVID B MCMILLEN
418 D ST SE
WASHINGTON DC 20003

Tax Year: 1994 Current Tax Class: 02

NOTE: Tax classes may change from year to year.

*RESULTING FROM ANNUAL REVALUATION
Important information on back. See enclosed handbook for more information.

FP-161 (Rev. 1/84)

THIS IS NOT A TAX BILL

144

REAL PROPERTY ASSESSMENT
APPEAL RECEIPT

#	Square	Lot(s)	#	Square	Lot(s)
1	820	32	4		
2			5		
3			6		

MAR - 7 1994

RECEIVED

Positioner: *David B McMillen*

of Appeals Filed 1

RECIPIENT: *Debra Tenstall*



REAL PROPERTY ASSESSMENT APPEAL

District of Columbia Government
Board of Equalization and Review
One Judiciary Square
441 4th Street, N.W., Suite 430
Washington, D.C. 20001

TAX YEAR _____

Square _____ Lot _____
Class _____
Type _____
Assessor _____

PRINT OR TYPE ALL ITEMS NUMBERED 1-9. APPEALS MUST BE FILED NO LATER THAN APRIL 15.

1. NAME AND MAILING ADDRESS:

Name David B. McMillen
Street 418 D Street, SE
City Washington, DC
State _____ Zip 20003

2. NAME AND ADDRESS OF OWNER:

Name David B. McMillen
Street 418 D Street, SE
City Washington, DC
State _____ Zip 20003

FROM YOUR "NOTICE OF PROPOSED ASSESSMENT"

3. Square 820 Suffix _____ Lot 32
Type of Property (res., etc.) residential row
Class 01
Premise Address 418 D Street, SE
Neighborhood Code 9
Your Estimate of Value \$184,500

4. ASSESSED VALUE OF TAX YEARS

Last Year 19 <u>94</u>	Proposed, 19 <u>95</u>
Land <u>95,524</u>	<u>90,745</u>
Building <u>144,995</u>	<u>137,748</u>
Total <u>240,519</u>	<u>228,493</u>

ATTACH COPIES OF INFORMATION ON VALUE OF PROPERTY, INCLUDING APPRAISALS, OFFERS TO PURCHASE, PICTURES, ETC.

5. BASIS FOR APPEAL

(Check Appropriate Items)

- A. Property Damage or Condition
- B. Disputed Property Record
- C. Classification — (wrong tax class)
- D. Equalization — (higher or lower than other properties of same size and type)
- E. Valuation — (more than 5% higher or lower than correct market value)

6. PROPERTY VALUE INFORMATION

Has property been privately appraised? Yes
If appraised within one year, submit copy to the Board
Purchase Price of Property \$ 184,500
Date of Purchase August 30, 1993
Outstanding Loans on Property
\$134,000 Amount 30 yr Terms 7.0% Interest Rate

7. STATE THE JUSTIFICATION FOR YOUR APPEAL

Both the appraisal at \$190,000 and the sales price, 184500, are well below the assessment proposal for 1995. Recent sales, such as 319 D Street, SE continue that trend. That house, a 3 story, 3 bedroom sold this year for \$202,000. My house is a 2 story house.

Property Description & Analysis

UNIFORM RESIDENTIAL APPRAISAL REPORT

File No. -0072893.06W

Property Address 418 D STREET S.E.	Census Tract 65.0 21	LENDER DISCRETIONARY USE
City WASHINGTON D.C. County _____ State _____ Zip Code 20003		Sale Price \$ _____
Legal Description SQUARE: 820, LOT: 32	Map Reference 16 E 5	Date _____
Owner/Occupant MCMILLAN		Mortgage Amount \$ _____
Sale Price \$ REFINANCE Date of Sale N/A	PROPERTY RIGHTS APPRAISED	Mortgage Type _____
Loan charges/concessions to be paid by seller \$NONE	<input checked="" type="checkbox"/> Fee Simple	Discount Points and Other Concessions _____
R.E. Taxes \$ 3,527.62 Tax Year 93-94 HOA \$/Mo. NONE	<input type="checkbox"/> Leasehold	Paid By Seller \$ _____
Lender/Client MORGAN HOME FUNDING/MONTGOMERY VILLAGE, MD	<input type="checkbox"/> Condominium (HUD/VA)	Source _____
WALLACE APPRAISAL (301)593-8600		
<input type="checkbox"/> Do Minimis PUD		

LOCATION <input checked="" type="checkbox"/> Urban <input type="checkbox"/> Suburban <input type="checkbox"/> Rural BUILT UP <input checked="" type="checkbox"/> Over 75% <input type="checkbox"/> 25-75% <input type="checkbox"/> Under 25% GROWTH RATE <input type="checkbox"/> Rapid <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Slow PROPERTY VALUES <input type="checkbox"/> Increasing <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Declining DEMAND/SUPPLY <input type="checkbox"/> Shortage <input checked="" type="checkbox"/> In Balance <input type="checkbox"/> Over Supply MARKETING TIME <input type="checkbox"/> Under 3 Mos. <input checked="" type="checkbox"/> 3-6 Mos. <input type="checkbox"/> Over 6 Mos.	NEIGHBORHOOD ANALYSIS <table border="1"> <tr> <th></th> <th>Good</th> <th>Avg.</th> <th>Fair</th> <th>Poor</th> </tr> <tr> <td>Employment Stability</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Convenience to Employment</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Convenience to Shopping</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Convenience to Schools</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Adequacy of Public Transportation</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Recreation Facilities</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Adequacy of Utilities</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Property Compatibility</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Protection from Detrimental Cond.</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Police & Fire Protection</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>General Appearance of Properties</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Appeal to Market</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>		Good	Avg.	Fair	Poor	Employment Stability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Convenience to Employment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Convenience to Shopping	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Convenience to Schools	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Adequacy of Public Transportation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Recreation Facilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Adequacy of Utilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Property Compatibility	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Protection from Detrimental Cond.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Police & Fire Protection	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Appearance of Properties	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Appeal to Market	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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PRESENT LAND USE% Single Family <u>70</u> 2-4 Family <u>15</u> Multi-family <u>15</u> Commercial _____ Industrial _____ Vacant _____	LAND USE CHANGE Not Likely <input checked="" type="checkbox"/> Likely <input type="checkbox"/> In Process <input type="checkbox"/> To: _____	PREDOMINANT OCCUPANCY Owner <input checked="" type="checkbox"/> Tenant <input type="checkbox"/> Vacant (0-5%) <input checked="" type="checkbox"/> Vacant (over 5%) <input type="checkbox"/>	SINGLE FAMILY HOUSING PRICE AGE \$ (000) (yrs) 180 Low 2 600 High 125 Predominant 300 - 90																																																															

Note: Race or the racial composition of the neighborhood are not considered reliable appraisal factors.

COMMENTS: **SUBJECT IS LOCATED IN THE "HISTORIC CAPITOL HILL" AREA OF SOUTHEAST WASHINGTON D.C.**
SUBJECT IS BOUND SOUTH OF PENNSYLVANIA AVENUE AND NORTH OF SOUTHEAST FREEWAY AND EAST OF SOUTH CAPITOL STREET S.E. SUBJECT HAS GOOD ACCESS TO ALL COMMUNITY SERVICES.

Dimensions 75 X 17	Topography LEVEL
Site Area 1,238 SQ. FT. Corner Lot NO	Size TYPICAL FOR AREA
Zoning Classification RESIDENTIAL R-4 Zoning Compliance YES	Shape RECTANGULAR
HIGHEST & BEST USE: Present Use YES Other Use NONE	Drainage ADEQUATE -
UTILITIES Public Other Electricity <input checked="" type="checkbox"/> 220 AMPS Gas <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Sanitary Sewer <input checked="" type="checkbox"/> Storm Sewer <input checked="" type="checkbox"/>	View TYPICAL FOR AREA Landscaping TYPICAL Driveway NONE Apparent Easements USUAL FEMA Flood Hazard Yes* _____ No <input checked="" type="checkbox"/> FEMA* Map/Zone 110001-0030 B 11/85
SITE IMPROVEMENTS Type Public Private Street MACADAM <input checked="" type="checkbox"/> <input type="checkbox"/> Curb/Gutter CONCRETE <input checked="" type="checkbox"/> <input type="checkbox"/> Sidewalk CONCRETE <input checked="" type="checkbox"/> <input type="checkbox"/> Street Lights POLE <input checked="" type="checkbox"/> <input type="checkbox"/> Alley NONE <input type="checkbox"/> <input type="checkbox"/>	

Property Description & Analysis

UNIFORM RESIDENTIAL APPRAISAL REPORT

File No. -0072893.06W

Property Address 418 D STREET S.E.	Census Tract 65.021	LENDER DISCRETIONARY USE
City WASHINGTON D.C. County _____ State _____ Zip Code 20003		Sale Price \$ _____
Legal Description SQUARE: 820, LOT: 32	Map Reference 16 E 5	Date _____
Owner/Occupant MCMILLAN		Mortgage Amount \$ _____
Sale Price \$ REFINANCE Date of Sale N/A	PROPERTY RIGHTS APPRAISED	Mortgage Type _____
Loan charges/concessions to be paid by seller \$NONE	<input checked="" type="checkbox"/> Fee Simple	Discount Points and Other Concessions _____
R.E. Taxes \$ 3,527.62 Tax Year 93-94 HOA \$/Mo. NONE	<input type="checkbox"/> Leasehold	Paid By Seller \$ _____
Lender/Client MORGAN HOME FUNDING/MONTGOMERY VILLAGE, MD	<input type="checkbox"/> Condominium (HUD/VA)	Source _____
WALLACE APPRAISAL (301)593-8600	<input type="checkbox"/> De Minimis PUD	

LOCATION <input checked="" type="checkbox"/> Urban <input type="checkbox"/> Suburban <input type="checkbox"/> Rural	NEIGHBORHOOD ANALYSIS	Good Avg. Fair Poor
BUILT UP <input checked="" type="checkbox"/> Over 75% <input type="checkbox"/> 25-75% <input type="checkbox"/> Under 25%	Employment Stability	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
GROWTH RATE <input type="checkbox"/> Rapid <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Slow	Convenience to Employment	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
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DEMAND/SUPPLY <input type="checkbox"/> Shortage <input checked="" type="checkbox"/> In Balance <input type="checkbox"/> Over Supply	Convenience to Schools	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
MARKETING TIME <input type="checkbox"/> Under 3 Mos. <input checked="" type="checkbox"/> 3-6 Mos. <input type="checkbox"/> Over 6 Mos.	Adequacy of Public Transportation	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

PRESENT LAND USE% Single Family <u>70</u> 2-4 Family <u>15</u> Multi-family <u>15</u> Commercial _____ Industrial _____ Vacant _____	LAND USE CHANGE Not Likely <input checked="" type="checkbox"/> Likely <input type="checkbox"/> In Process <input type="checkbox"/> To: _____ 1 _____	PREDOMINANT OCCUPANCY Owner <input checked="" type="checkbox"/> Tenant <input type="checkbox"/> Vacant (0-5%) <input checked="" type="checkbox"/> Vacant (over 5%) <input type="checkbox"/>	SINGLE FAMILY HOUSING PRICE AGE \$ (000) (yrs) <u>180</u> Low <u>2</u> <u>600</u> High <u>125</u> Predominant 300 - 90	RECREATION FACILITIES Adequacy of Utilities <input checked="" type="checkbox"/> Property Compatibility <input checked="" type="checkbox"/> Protection from Detrimental Cond. <input checked="" type="checkbox"/> Police & Fire Protection <input checked="" type="checkbox"/> General Appearance of Properties <input checked="" type="checkbox"/> Appeal to Market <input checked="" type="checkbox"/>
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UTILITIES Public Other	View TYPICAL FOR AREA
Electricity <input checked="" type="checkbox"/> 220 AMPS	Landscaping TYPICAL
Gas <input checked="" type="checkbox"/>	Driveway NONE
Water <input checked="" type="checkbox"/>	Apparent Easements USUAL
Sanitary Sewer <input checked="" type="checkbox"/>	FEMA Flood Hazard Yes* _____ No <input checked="" type="checkbox"/>
Storm Sewer <input checked="" type="checkbox"/>	FEMA* Map/Zone 110001-0030 B 11/89
SITE IMPROVEMENTS Type Public Private	
Street MACADAM <input checked="" type="checkbox"/> <input type="checkbox"/>	
Curb/Gutter CONCRETE <input checked="" type="checkbox"/> <input type="checkbox"/>	
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