

# **Bond Case Briefs**

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## **TAX - DISTRICT OF COLUMBIA**

### **Jaswant Sawhney Irrevocable Trust, Inc. v. District of Columbia**

**District of Columbia Court of Appeals - September 3, 2020 - A.3d - 2020 WL 5250476**

Property owner appealed from decision of the District of Columbia Office of Tax and Revenue (OTR) that denied application for real property tax exemption.

The Superior Court dismissed for failure to state a claim. Property owner appealed.

The Court of Appeals held that:

- Property owner was not required to be the same legal entity as the Gurdwara's congregation in order to qualify for a property tax exemption for a church building;
- Sikh Gurdwara, owned by nonprofit charitable corporation and operated in an auxiliary nature by that same organization, could satisfy the concurrent ownership and use requirement for a property tax exemption for a church building;
- Property owner's statement, that the property since its purchase had been dedicated to the identical purpose of the prior owner, was insufficient to establish that the prior owner continued to operate the Gurdwara, and thus, that the current property owner would not qualify for the exemption; and
- Property owner's claim could not be defeated on the basis property owner could have been characterized as doing more to serve another cause in the public interest on a not-for-profit basis.