

Bond Case Briefs

Municipal Finance Law Since 1971

SPECIAL ASSESSMENTS - DISTRICT OF COLUMBIA

Beatley v. District of Columbia

District of Columbia Court of Appeals - January 11, 2024 - A.3d - 2024 WL 118277

Taxpayers filed suit against District of Columbia, challenging corrected special assessment levied on their real property for costs incurred by District to perform emergency repairs to taxpayers' residence, including accrued interest and fees, and seeking refund.

The Superior Court dismissed complaint for lack of subject matter jurisdiction on ground that taxpayers had not exhausted administrative remedies. Taxpayers appealed.

The Court of Appeals granted District's request for remand. On remand, the Superior Court again dismissed case for lack of jurisdiction, this time on ground that limitations period governing taxpayers' action had expired. Taxpayers appealed.

The Court of Appeals held that six-month limitations period governing taxpayers' action in superior court challenging corrected special assessment was not triggered by District's levy of corrected special assessment on taxpayers' property.

Six-month limitations period governing taxpayers' action in superior court challenging corrected special assessment by District of Columbia levied against taxpayers' real property in amount of \$17,047.88 for costs incurred by District in paying contractor to perform emergency repairs to taxpayers' residence, including accrued interest and fees, began to run from date of final assessment determined following exhaustion of administrative remedies, not date District levied corrected special assessment; therefore, because District filed tax lien on property on basis of corrected special assessment before it provided notice of corrected assessment to taxpayers, thereby depriving taxpayers of resort to administrative process to challenge assessment before Office of Tax Revenue and Real Property Tax Appeals Commission (RPTAC), limitations period was never triggered.