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October 15, 2006

To: Director
Office of Zoning
District of Columbia

From: David Hertzfeldt
2537 Queen Annes Lane, NW
Washington, DC 20037

Re. George Washington University (GW) real estate empire (Cases 06-11 and 06-12)

My wife and I are District homeowners and taxpayers who live in Foggy Bottom. Several years ago we chose Washington as our retirement home. Of course, taxes are frequently on our minds as a major retirement concern.

Having other responsibilities we were unable to attend the recent public meetings concerning GW's expansion aims. Had we attended the following questions would have been posed:

- Is GW more a real estate development corporation than an education institution? (Over \$1.4 billion in District properties just in Foggy Bottom, of which 75% are tax free) (see attachment)

- As a real estate giant is GW avoiding millions in property tax responsibilities by removing from tax rolls over 80 prime District properties? (Are not two goals of all large corporations to expand and to avoid taxes?)

- At what point does the District government recognize the real costs to its taxpayers of GW's efforts to evade its current campus plan? At what point will our District officials recognize GW's reason for not expanding into our more needy, but less profitable, neighborhoods?

Please consider our concerns as the non-profit GW real estate corporation continues its relentless pursuit to expand at the expense of all District property taxpayers. Abandoning its current campus planning is to further allow GW to "stick it to DC's tax payers."

Thank you.



cc. ANC2A, FBA

ZONING COMMISSION
District of Columbia

CASE NO. 06-11

EXHIBIT NO. 226

ZONING COMMISSION
District of Columbia
CASE NO.06-11
EXHIBIT NO.226

The George Washington University - 2007 Tax Assessment Data

Source: WDC Office of Tax and Revenue

Use Code	Use Category	Tax Type	Tax Class *	Number Owned	2007 Assessment	2007 Tax Valued	
1	Residential - single family	E2	1	1	\$507,900	\$4,673	
11	Residential - row - single family	E2	1	15	\$12,772,980	\$117,511	
13	Residential - semi-detached - single	E2	1	3	\$2,779,480	\$25,571	
22	Residential - apartment - elevator	E2	1	1	\$13,489,340	\$124,102	
24	Residential - conversion - <5 units	E2	1	3	\$2,756,800	\$25,363	
29	Residential - multi-family, misc.	E2	1	1	\$669,280	\$6,157	
38	Fraternity/sorority house	E2	1	3	\$3,292,360	\$30,290	
36	Dormitories	E2	2	12	\$147,151,010	\$2,722,294	
39	Residential - transient, misc.	E2	2	1	\$4,701,230	\$86,973	
42	Store - misc.	E2	2	1	\$1,880,640	\$34,792	
51	Commercial - office - small	E2	2	2	\$2,296,060	\$42,477	
52	Commercial - office - large	E2	2	3	\$34,819,140	\$644,154	
63	Commercial - parking garage	E2	2	2	\$36,365,320	\$672,758	
64	Parking lot - special purpose	E2	2	5	\$12,664,700	\$234,297	
66	Theaters - entertainment	E2	2	1	\$46,816,270	\$866,101	
82	Medical	E2	2	1	\$48,571,680	\$898,576	
82	Medical	E4	2	1	\$9,650,990	\$178,543	
83	Education	E2	2	14	\$610,160,650	\$11,287,972	
83	Education	E8	2	1	\$1,373,000	\$25,401	
86	Museum, library, gallery	E2	2	1	\$40,150,360	\$742,782	
87	Recreational	E2	2	3	\$22,262,580	\$411,858	
89	Special purpose - misc.	E2	2	1	\$3,671,450	\$67,922	
91	Vacant - true	E2	3	2	\$552,980	\$27,649	
191	Vacant - true	E2	3	3	\$3,701,570	\$185,079	
				81	\$1,063,057,770	\$19,463,293	Tax free
					74%	75%	

21	Residential - apartment - walk up	PP	1	1	\$3,245,190	\$29,856	
22	Residential - apartment - elevator	PP	1	1	\$6,543,960	\$60,204	
11	Residential - row - single family	Tx	1	7	\$6,233,520	\$57,348	
21	Residential - apartment - walk up	Tx	1	1	\$709,650	\$6,529	
36	Dormitories	PP	2	1	\$60,782,350	\$1,124,473	
89	Special purpose - misc.	PP	2	1	\$1,996,450	\$36,934	
31	Hotel - small	Tx	2	1	\$11,419,260	\$211,256	
34	Club - private	Tx	2	1	\$1,297,710	\$24,008	
42	Store - misc.	Tx	2	3	\$2,225,850	\$41,178	
45	Store - restaurant	Tx	2	3	\$4,057,380	\$75,062	
52	Commercial - office - large	Tx	2	3	\$255,244,740	\$4,722,028	
88	Healthcare facility	Tx	2	1	\$9,505,313	\$175,848	
191	Vacant - true	Tx	3	1	\$803,040	\$40,152	
			<u>24</u>		<u>\$364,064,413</u>	<u>\$6,604,877</u>	Taxable
					26%	25%	
			<u>105</u>		<u>\$1,427,122,183</u>	<u>\$26,068,170</u>	
					100%	100%	

- * Class 1 – improved residential real property that is occupied and is used exclusively for nontransient residential dwelling purposes
(\$.92 per \$100 of assessed value)
- Class 2 – commercial property
(\$1.85 per \$100 of assessed value)
- Class 3 – unimproved or abandoned property.
(\$5.00 per \$100 of assessed value)