

**BRIEF FOR PETITIONER AND JOINT APPENDIX**

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IN THE  
**United States Court of Appeals**

FOR THE DISTRICT OF COLUMBIA

\_\_\_\_\_  
No. 9383

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DISTRICT OF COLUMBIA, PETITIONER,

v.

NANCY T. LLOYD, Guardian for TANGLEY C. LLOYD,  
a minor, RESPONDENT.

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PETITION FOR REVIEW OF DECISION OF THE BOARD OF TAX  
APPEALS FOR THE DISTRICT OF COLUMBIA

\_\_\_\_\_  
VERNON E. WEST,  
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