

Co-owner

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

May 19, 1992

Mr. Anthony M. O'Connell
c/o Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

In your letter of May 6 to Jean you asked that I communicate with you with regard to the Harold O'Connell Trust.

I am trying to prepare the estate tax, and as usual in these cases, there are problems trying to understand the flow of debts and income.

I do have a few questions which are put forward simply so that the figures on the Trust's tax returns and accounting will agree with the estate's.

1. The K-1 filed by the Trust for 1991 showed income to your mother of \$41,446.00. The Seventh Accounting appears to show a disbursement to her of \$40,000.00 plus first half realty taxes paid by the trust for her and thus a disbursal to her of \$1794.89. If these two disbursals are added the sum is \$41,794.89. This leaves \$348.89 which I cannot figure out. It could well be a disbursal of principal and not taxable.

2. The K-1 filed by the Trust showed a payment of \$816.00 in interest to the estate. You sent a check in the amount of \$1475.97 to the estate. What was the remaining \$659.97? Do I have this confused with the tax debt/credit situation which ran from the Third Accounting?

3. On the Seventh Accounting "Income per 7th Account" is shown as \$5181.71, but I cannot figure that one out either.

I am of the opinion that the estate owes the trust for the second half real estate taxes from September 15, 1991 through December 31, 1991 in the amount of \$1052.35. This is shown on your accounting a disbursed to the heirs. Should this be paid back to the heirs or to the Trust?

I believe that the income received from the savings accounts

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Ltr to Mr. Anthony M. O'Connell
May 19, 1992

from September 15 to the date the various banks made their next payment to the Trust (9/30 and 9/21) should be split on a per diem basis, since the Trust terminated on her death. This will be a small amount of course.

Are there any other debts which your Mother owed the Trust?

I realize that Jo Ann Barnes prepared this and if you authorize it I can ask her to help me out.

Please understand that I have no problem with the Accounting, I m just trying to match things up. In the long run, since the beneficiaries are the same, the matter is academic.

Please send the bill for the appraisal whenever you receive it. Jean is filing the Fairfax form for re-assessment in her capacity as a co-owner in order to give us a better basis to get this assessment changed and to meet the county's deadline. It will state that the appraisal you have ordered will follow. I think this will be to all of your benefit in the long run.

Sincerely,



Edward J. White

EJW/e
Copy to: Jean M. Nader

APPLICATION FOR REVISION OF REAL PROPERTY ASSESSMENT

There is no Deadline for Filing this Application 1992.05.07

Use separate application for each parcel
Form must be signed to initiate Appeal
See back for instructions

attachment 1
part 1 of 4

COUNTY OF FAIRFAX, VA.
OFFICE OF ASSESSMENTS
REAL ESTATE DIVISION
SUITE 251
12000 GOVERNMENT CENTER PKY
FAIRFAX VIRGINIA 22035-0027
(703) 222-8234

Map Reference #

90-41-1-1001-17

Owner(s): <u>Sean W O'Connell - NADER - 1/3 owner</u>		
Property Address: <u>15 ACRES ACCOTINK AREA</u>		
		Zip:
Mailing Address: <u>350 4th AVE</u>		
City: <u>NEW KENSINGTON</u>	State: <u>P.A.</u>	Zip: <u>15068</u>

Reason for Review: (Circle all that apply)		
<input type="checkbox"/> A. Not Uniform	<input checked="" type="checkbox"/> B. Over-Valuation	<input checked="" type="checkbox"/> C. Unusual Conditions
* If either A or B were circled, the Comparable Properties page must be completed.		

Property Information:		
Property Type: (Circle one only)		
A. Single Family Dwelling	E. Multifamily Condominium	I. Shopping Center
B. Townhouse	F. Office Condominium	<input checked="" type="checkbox"/> J. Vacant Land
C. Apartment Building	G. Office Building	K. Other (specify) _____
D. Duplex	? H. Industrial	
Assessment Information:		Purchase Information:
Year: <u>1992</u>		(If purchased within the past 4 years)
Land Value	<u>\$ 600,000.00</u>	Year Purchased: _____
Improvement Value	\$ _____	Purchase Price: \$ _____
Total Value	<u>\$ 600,000.00</u>	
What do you estimate the current fair market value as of January 1? \$ _____		

Structure Information: (Residential only)	
Total Number of Rooms: (include Basement; exclude baths)	Number of Full Baths:
Number of Bedrooms:	Number of Half Baths:
% Basement Finished:	Number of Fireplaces:
Number of Rooms in Basement:	Does the building have Central air conditioning? (Check one) Yes ___ No ___

Give dates and costs of construction for additions, remodeling, et cetera, if within the past five years:		
Addition, Remodeling Comments:	Year of Completion: _____	Cost: \$ _____
Addition, Remodeling Comments:	Year of Completion: _____	Cost: \$ _____
Addition, Remodeling Comments:	Year of Completion: _____	Cost: \$ _____

1992.05.07

Site Information:	attachment 1
Available Utilities: (Check all that apply) <i>NONE</i>	part 2 of 4
<input type="checkbox"/> Public Water <input type="checkbox"/> Well <input type="checkbox"/> Natural Gas	<input type="checkbox"/> Public Sewer <input type="checkbox"/> Septic System <input type="checkbox"/> Paved Street
<input type="checkbox"/> Sidewalk	
General Site Topography List any special site conditions: (e.g. level lot, steep lot, corner lot, lot on flood plain, private access to lot, et cetera)	
<i>FLOOD PLAIN, NO PRACTICAL ACCESS - CINDERBED ROAD IS BLOCKED, SEE ATTACHMENTS</i>	

Comments or additional information necessary to the Appeal:
<i>PRIVATE APPRAISAL TO BE SUBMITTED UPON COMPLETION</i>

Deadline for Application to the Board of Equalization is ~~July 1~~ ^{June 1}
 Applications may be obtained by calling 703-³²⁴~~246~~-4891.

I hereby certify the facts contained herein and attached are true and correct to the best of my knowledge and belief.

Given under my hand this 19 day of May, 191992

Signature Jean O'Connell Nader 1/3 owner
 Name JEAN O'CONNELL NADER
 (Printed or typed)

Address 350 4th Ave
New Kensington, PA 15068

Phone (Work) 412-337-7537 (Home) 412-337-7537

Would you like to be present at the time of inspection? Yes _____ No X



COMMONWEALTH OF VIRGINIA
COUNTY OF FAIRFAX



June 3, 1992

1992.06.03
(date of
county letter)
part 1 of 1

Jean O Connell-Nader
350 4th Ave
New Kensington Pa 15068

Dear Ms. Nader:

We have received your request for revision of real property assessment on the following property:

MAP REFERENCE

LEGAL DESCRIPTION

90-4-((1))-17

Accotink Station

An investigation will be made of this assessment by a representative from this office, and you will be notified of our conclusion in the near future.

Very truly yours,

AH-ROBINS

Thomas D. Dittmer

Thomas D. Dittmer
Assistant Director
Real Estate Division
Office of Assessments

TDD/mfw

*Tony -
This came
today and I
made copies -
Have a good
day -
[initials]
SEAL*