

Virginia Local Government Law

Virginia Supreme Court Issues Local Government Opinions June 9, 2011

By: Andrew McRoberts. Friday, June 10th, 2011

The Virginia Supreme Court issued <u>these new opinions</u> affecting Virginia local government law on June 9, 2011:

100347 Riverside Owner v. City of Richmond 06/09/2011

In a taxpayers' action for relief from allegedly erroneous assessment of taxes on real property under Code § 58.1-3984, seeking a refund of overpayments, and recovery of attorney's fees, the city's use of an internal "policy" to calculate the amount of a partial exemption was inconsistent with provisions of the governing local ordinance, which requires that a property's first assessed value after rehabilitation be used to determine the amount of a partial exemption. The taxpayers were not given a partial exemption that was greater than the increase in assessed value resulting from rehabilitation, because the first assessed value after rehabilitation did not include market appreciation. Any error in admitting expert testimony about real estate appraisal and the underlying rehabilitation program was harmless because it did not address issues decided by the trial court and could not have affected the result. There was no error in including retail space in the final order under these pleadings and this evidence. Nor was there error in denying attorney's fee recovery since this action was brought under the tax Code and not the parties' agreement where the purported fee recovery right is found. The judgment of the circuit court is affirmed.

100632 Davis v. County of Fairfax 06/09/2011

In proceedings under former Code provisions relating to an alleged unfit pet owner, the Court of Appeals erred in affirming the judgment of the circuit court, which had exercised subject matter jurisdiction over a case that originated in general district court, was appealed to the circuit court and non-suited there, was subsequently re-filed in the general district court, dismissed, and then appealed to the circuit court. The judgment is reversed and final judgment is entered.

Summaries are quoted from the Virginia Supreme Court website.

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