



Virginia Local Government Law

Va Supreme Court Opinions Affecting Local Government Law: March 4, 2011

By: **Andrew McRoberts**. *This was posted Friday, March 4th, 2011*

The Virginia Supreme Court handed down several opinions impacting the practice of Virginia Local Government Law today. These summaries are pulled from the [Virginia Supreme Court website](#). They include:

[092158 Ford Motor Credit Co. v. Chesterfield County](#) In ruling on a taxpayer's application for refund of business, professional and occupational license taxes paid to a county, the circuit court erred in holding that all the taxed gross receipts from a car manufacturer's credit and financing subsidiary's local branch were attributed to the exercise of a privilege subject to licensure at the branch within the county under Code § 58.1-3703.1(A). The circuit also erred in concluding that it was not "impractical or impossible to determine to which definite place of business gross receipts should be attributed" under the requirement of Code § 58.1-3703.1(A)(3)(a)(4) and (b) that the gross receipts from the performance of services shall be attributed to the definite place of business at which the services are performed. The judgment is reversed and on remand the entitlement to a deduction must be determined under Code § 58.1-3732(B)(2).

[092323 Johnson v. Woodard](#) In proceedings following petitions to remove members of a county board of supervisors pursuant to Code §§ 24.2-233 and 24.2-235 for alleged neglect of duty and misuse of office, a nonsuit order granted by the circuit court avoided the application of the 21-day time period of Rule 1:1 by including specific language stating that the court was retaining jurisdiction to address matters still pending, and that "for the purposes of Rule 1:1, this is not a final order." While the court thus had jurisdiction to consider a sanctions application pending when the nonsuit was granted, under Code § 8.01-271.1 a court may only sanction an "attorney or party" who violates a duty imposed by the statute. Because the citizen petitioners were not parties to the removal action, the circuit court erred in imposing sanctions against them. The judgment is reversed and final judgment is entered on this appeal.

[092385 Lee v. City of Norfolk](#) In an action for alleged constitutional, statutory and common-law wrongs by a city in demolishing a building needing repair on the plaintiff's property that the city had deemed to be a public nuisance, there is no reversible error in the circuit court's dismissal, upon demurrer and pleas in bar, of the claims for compensation and damages. The judgment is affirmed.

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[092486 Fairfax Redevelopment and Housing Authority v. Riekse](#) In an action by a county for specific performance, the circuit court's determination that it could not order the former owners of a parcel to perform because it was impossible for them to offer the parcel to the county under a right of first refusal to repurchase the land was correct. The judgment is affirmed.

Check back to this blog later for more on some of these individual cases.

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