



## Virginia Local Government Law

### Va Supreme Court Opinions Affecting Local Governments, Nov 4, 2010

**By: Andrew McRoberts. *This was posted Thursday, November 4th, 2010***

Summaries from the Virginia Supreme Court website of today's opinions affecting Virginia local government law: <http://www.courts.state.va.us/scndex.htm>

**091455 Town of Leesburg v. Giordano** 11/04/2010 In an action against a town challenging an ordinance that imposed a 100% surcharge on the water and sewer rates affecting properties owned by the complainants that were located in the county, but outside the town, the circuit court erred in ruling that the town failed to present sufficient evidence to meet its burden under the fairly debatable standard. The testimony of an expert that the increased water rate charged to out-of-town customers is fair and reasonable, and that the increased sewer rate charged to out-of-town customers is practicable, equitable, and uniform, supported by his justifications for his opinion, was sufficient to make the issue fairly debatable. The judgment of the circuit court is reversed and final judgment is entered for the town.

**091621 TB Venture v. Arlington County** 11/04/2010 In a taxpayer's petition to correct erroneous tax assessments, the taxpayer failed to carry its burden to present evidence establishing the fair market value of individual condominium units, when its expert opined as to the fair market value of the group of units as a whole and then allocated a value to each unit based on its pro rata share of the income generated by all of the units. The judgment of the circuit court striking the taxpayer's evidence is affirmed.

**091883 FFW Enterprises v. Fairfax County** 11/04/2010 In proceedings involving a challenge to Code §§ 58.1-3221.3 and 33.1-435 under the Constitution of Virginia, the plaintiff failed to meet its burden to prove that no reasonable basis for the tax classifications in these provisions can be conceived. The fact that untaxed others will benefit to some extent from the improvements funded by the taxes does not prove that there is no rational basis for the tax classifications approved by the General Assembly. The judgments of the circuit court are affirmed.

Discussion of each will be coming soon to this blog.

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