
TAX - VIRGINIA

Miller & Rhoads Building, L.L.C. v. City of Richmond

Supreme Court of Virginia - September 15, 2016 - S.E.2d - 2016 WL 4864888

Property owner brought action against city, claiming city failed to properly calculate and apply real estate tax exemption.

The Circuit Court determined that the exemption did not apply to the special district tax. Owner appealed.

The Supreme Court of Virginia held that the special district tax was not subject to the exemption.

City’s annual special district tax on building was not subject to city’s real estate tax exemption, under maxim of expressio unius est exclusio alterius, where city code provision regarding special district tax made tax subject to specifically mentioned sections, and sections providing for exemption were omitted.

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