

# **Bond Case Briefs**

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## **TAXPAYER STANDING - VIRGINIA**

### **McClary v. Jenkins**

**Supreme Court of Virginia - October 22, 2020 - S.E.2d - 2020 WL 6192724**

Taxpayers brought action for declaratory and injunctive relief against sheriff and county concerning sheriff's cooperation agreement with the federal government concerning the enforcement of federal immigration laws.

The Circuit Court dismissed the suit, and taxpayers appealed.

The Supreme Court held that taxpayers lacked standing to challenge local governmental actions concerning enforcement of federal immigration laws.

Taxpayers seeking declaratory and injunctive relief against sheriff and county concerning the enforcement of federal immigration laws failed to allege specific local costs or expenditure as required to establish standing to challenge a governmental action; taxpayers' did not make any allegations regarding a certain dollar amount or specifics concerning the appropriation of local tax revenues.