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Martin v. Lafountain

Court of Appeals of Virginia, Richmond - December 12, 2023 - S.E.2d - 2023 WL 8587795

Taxpayer who owned residential property near a for-profit halfway house, which was operated in residential neighborhood, filed petition for declaratory relief against city's commissioner of revenue, seeking declaration that the business run by owner and lessee of the property at issue was subject to business tax and that the business tax should be applied retroactively.

The Roanoke Circuit Court sustained commissioner's demurrer and dismissed taxpayer's petition with prejudice. Taxpayer appealed.

The Court of Appeals held that taxpayer did not have local taxpayer standing to challenge commissioner's failure to impose business taxes on owner and lessee of the property at issue.

Taxpayer did not have local taxpayer standing to bring petition for declaratory relief to challenge failure of city's commissioner of revenue to impose business taxes on owner and lessee of neighboring residential property on which a for-profit halfway house was operated; local taxpayer standing was limited to challenging expenditures, and even if commissioner's inaction could be treated as an expenditure, taxpayer made only speculative assertions that city expenditures would have to decrease or city taxes would need to increase in order to meet city's expenses if commissioner failed to collect business taxes from the owner and lessee of the property at issue.

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