

SUPREME COURT OF VIRGINIA



SUPREME COURT BUILDING
100 NORTH NINTH STREET
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Granted Appeal Summary

Case

COUNTY OF ISLE OF WIGHT v. INTERNATIONAL PAPER COMPANY, A NEW YORK CORPORATION
(Record Number 211032)

From

The Circuit Court of Isle of Wight County; C. Eason, Jr., Judge.

Counsel

Andrew R. McRoberts and David C. Tait (Sands Anderson, PC) for appellant.

Craig D. Bell, Robert W. Loftin, and Alec V. Sauble (McGuireWoods LLP) for appellee.

Assignments of Error

1. The Trial Court erred in fashioning its ruling by failing to adhere to principles of uniformity and uncontroverted tenets of Virginia Law.
2. The Trial Court erred by failing to apply a step-by-step analysis, in derogation of this Court's mandate in *International Paper Company v. County of Isle of Wight*, 299 Va. 150 (2020), when putatively evaluating uniformity.
3. The Trial Court exceeded its authority by incorrectly applying Code of Virginia § 58.1-3987 in a manner that eliminated all machinery and tools taxes owed by International Paper to the County of Isle of Wight, violating Va. Const. Art. X, Sec. 1 ("all property shall be taxed").
4. The Trial Court erred in its decision to provide for equitable relief when sufficient statutory remedies existed.
5. The Trial Court erred in its application of the presumption of constitutionality, as the County presented evidence of an alternate interpretation that avoided constitutional scrutiny.