

**Case**

FORD MOTOR CREDIT COMPANY v. CHESTERFIELD COUNTY  
(Record Number 092158)

**From**

The Circuit Court of Chesterfield County; Michael C. Allen, Judge.

**Counsel**

William L.S. Rowe and Eric H. Feiler [Hunton & Williams LLP] and James C. Owen [McCarthy Leonard Kaemmerer, L.C.] for appellant.

Steven L. Micas, Jeffrey L. Mincks and David W. Robinson [Chesterfield County Attorney's Office] for appellee.

**Assignments of Error**

1. The trial court erred in allowing the County to tax gross receipts attributable to services rendered by FMCC outside Chesterfield County.
2. The trial court erred in denying FMCC a deduction for out-of-state receipts under Code § 58.1-3732.B.2.
3. The trial court erred in holding that FMCC was not entitled to have its gross receipts apportioned as required by American Woodmark and Code § 58.1-3703.1.A.3.b.
4. The trial court erred in ruling that the County's assessments did not offend the Commerce Clause of the U.S. Constitution.
5. The trial court erred in not following the regulations of the Department of Taxation and rulings of the State Tax Commissioner.
6. The trial court erred in holding that all interest and fees earned on loans and leases processed in Chesterfield County are attributable solely to services provided by FMCC in Chesterfield County.
7. The trial court erred in ruling that gross receipts taxable by the County are accurately reflected by FMCC's internal accounting system.
8. The trial court erred in holding that loans and leases processed by FMCC in Chesterfield County are "booked" in Chesterfield County.
9. The trial court erred in ruling that the County can tax gross receipts not actually subjected to tax elsewhere and that FMCC's gross receipts are not, in fact, taxed elsewhere.
10. The trial court erred in awarding the County relief barred by the statute of limitations.
11. The trial court erred in denying FMCC's Application for Correction and denying its refund.

**Date Granted**

3-5-2010