



COUNSEL

Debra L. Mallory

RICHMOND, VIRGINIA

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(804) 783-7284

Practices

Tax Assessment Defense

Litigation

Government

Industries

Government

EDUCATION

University of Richmond School of
Law, J.D., 1997

Virginia Commonwealth University,
B.A., *cum laude*, 1994

ADMISSIONS

U.S. Supreme Court

U.S. Court of Appeals for the Fourth
Circuit

U.S. District Court for the Eastern
District of Virginia

All Virginia courts

Debra Mallory joined Sands Anderson in 2017, bringing over 20 years of legal experience.

Debra is adept at litigating diverse legal cases that include local government, construction, and tax issues. A patient, detail-oriented legal counsel, Debra works intently to understand the intricacies of each client's situation. Across her legal efforts, she enjoys serving as clients' go-to resource, providing the dependable, judicious support that helps them create the best results.

As a former Richmond Assistant City Attorney, Debra gained first-hand understanding of the wide array of taxes that governments assess and levy. She also understands the various facets of local government tax law, including real estate assessments and exemptions, business personal property, BPOL, and more. As such, she can address your unique needs. She stands ready to serve as your ally, to proactively protect your locality, and thoughtfully guide you through the entire field of taxation needs — assessment, exemption, collection and enforcement.

Debra is thoroughly knowledgeable about the assessment process. She educated herself about assessment methodologies while working with assessors and has taken assessment classes from the Virginia Association of Assessing Officers (VAAO). She has also attended multi-day educational seminars on defending property assessments from the International Association of Assessing Officers (IAAO), exchanging strategies with other tax assessment lawyers from around the country. She is familiar with Virginia's numerous tax assessment statutes. Her experience includes defending assessments performed by in-house assessors, contract assessors, and boards of assessors and defending annual, biennial, and quadrennial assessments.

When property owners sue for multi-millions of dollars in taxes, Debra can assist you in establishing your best defense. Her goal is to help you thoughtfully and efficiently meet your locality's particular legal needs. She stands ready to provide the legal help you need, whether it be to offer you guidance, assist you in defending your case, or serve as sole defense counsel.

Continued

PROFESSIONAL AFFILIATIONS

Local Government Attorneys of
Virginia

Further, she has handled more than a dozen petitions and appeals to the Virginia Supreme Court, most of them in tax assessment cases. In her former private practice, Debra gained additional litigation experience in a broad range of needs including decedent's estates, family law, personal injury (horse and carriage accident), contract interpretation/disputes, commercial landlord/tenant issues, fraud and real estate.

PROFESSIONAL HIGHLIGHTS

- **County Tax:** Represented the County of Goochland through three separate Virginia Supreme Court appeals of 144 consolidated tax cases in which taxpayers were seeking an aggregate reduction in their assessments of \$70 million, ultimately prevailing in all the cases on all issues.
- **Construction Claim:** Represented the Architect of the U.S. Capitol in defense of a construction claim involving the renovation of the U.S. Botanic Garden Conservatory in Washington, D.C. in which the Contract Board of Appeals only awarded the government's outside contractor approximately \$3 million of a \$22 million claim.
- **Real Estate Tax:** Represented the City of Richmond in a real estate tax exemption appeal involving a hospital property being leased to a hospital foundation for \$4.75 million annually, settling the case a day before oral argument.