

MM&C Attorneys Successfully Contest Application of "Rain Tax" in Montgomery County, Maryland

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Miller, Miller & Canby attorneys **James L. Thompson** and **Diane E. Feuerherd** have successfully contested the application of Montgomery County's Water Quality Protection Charge (often referred to as a "Rain Tax") on behalf of a property owner in Gaithersburg, MD. After a hearing before the Montgomery County Circuit Court yesterday, Judge Nelson Rupp held that the tax was invalid due to its inconsistency with the State's enabling statute and is invalid as applied to the client, who already treats 100% of the storm water on his property (and surrounding properties as well). This opinion effectively invalidates the methodology used in Montgomery County to assess the "Rain Tax."

"The state law requires Montgomery County to assess its Water Quality Protection Charge based on what stormwater management services it provides to the property," explained Miller, Miller & Canby attorney, Diane E. Feuerherd. "For our client, there was no need for county services on our client's property. Our client had installed and continues to maintain regional ponds that collect and treat stormwater runoff from his own property, as well as surrounding properties. Our client is a staunch supporter of environmental efforts to protect the Chesapeake Bay, but to be charged a tax, in addition to what he has already done and continues to do, does not make sense."

Miller, Miller & Canby Partner, James L. Thompson, noted, "The principle of fairness has won the day."

If you have questions about the application of the Water Quality Protection Charge to your property, contact **James L. Thompson** and **Diane E. Feuerherd**, who continue to advocate for fair, equitable and transparent assessments of county charges, including the "rain tax," to their clients.

Click the download attachment link below to view the July 22, 2015 Daily Record article covering the decision.

Click here to view prior articles outlining the "rain tax" as well as MM&C's successful case summary of Montgomery County's "Rain Tax".

Miller, Miller & Canby has more than 60 years of tax litigation and trial experience. Our goal is to provide value to clients, which we define as the maximum savings of tax dollars at the earliest possible stage in the appeal process. We are skilled and tenacious advocates, with a proven track record of success for our clients. **Click here** to learn more about our litigation practice.