

Maryland's Highest Court Affirms "Date of Finality" Rule for Property Tax Assessments

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In a recent decision by the Maryland Court of Appeals concerning the interpretation of the "date of finality" rule, which was thought by many practitioners to limit the consideration of comparable sales to a time frame before January 1. The Court interpreted the statute more expansively to allow sales after the date of finality in certain circumstances, joining such states as

New York, New Jersey, Illinois and Oregon.

View the article by MM&C Litigation Attorney, [Michael Campbell](#), which reviews the recent ruling and its effect on property tax appeals in Maryland by clicking the download attachment link below.

Miller, Miller & Canby has been handling assessment appeals of various types of commercial properties in Maryland for more than 30 years. In 2014, we obtained over \$20,000,000 in property assessment reductions for our clients. Our litigation attorneys regularly represent clients at the assessor level, before the Property Tax Assessment Appeals Board (PTAAB) and in the Maryland Tax Court. We have successfully appealed the assessments on office buildings, hotels, casinos, retail stores, industrial sites, warehouses, apartment buildings and land at various stages of development.

[Michael Campbell](#) leads the litigation practice group of Miller, Miller & Canby. In addition to trial and appellate advocacy, his practice focuses on real estate litigation and property tax assessment appeals. Please feel free to contact Mr. Campbell at 301.762.5212 or send him an email for property tax guidance. For more information about the firm's Maryland property tax appeals practice and representative cases, [click here](#).