

Circuit Court for Anne Arundel County
Case No. C-02-CV-16-002177

UNREPORTED
IN THE COURT OF SPECIAL APPEALS
OF MARYLAND

No. 2533

September Term, 2016

STEPHEN H. ROGERS, *et al.*

v.

SUPERVISOR OF ASSESSMENTS OF
ANNE ARUNDEL COUNTY

Woodward, C.J.,
Beachley,
Moylan, Charles, E., Jr.
(Senior Judge, Specially Assigned),

JJ.

PER CURIAM

Filed: March 13, 2018

*This is an unreported opinion, and it may not be cited in any paper, brief, motion, or other document filed in this Court or any other Maryland Court as either precedent within the rule of stare decisis or as persuasive authority. Md. Rule 1-104.

Stephen H. Rogers and Jennifer Rogers, appellants, own seven residential properties in Maryland. On December 23, 2015, the Property Tax Assessment Appeals Board for Anne Arundel County (PTAAB), issued orders affirming the real property tax assessments of five of those properties and reducing the real property tax assessments of the other two properties. The Rogers appealed those orders to the Maryland Tax Court, which dismissed the appeal as having been untimely filed. After the Circuit Court for Anne Arundel County affirmed the decision of the Tax Court, the Rogers filed this appeal raising eight issues that reduce to one: whether the Tax Court erred in dismissing their appeal as untimely.¹ For the reasons that follow, we affirm.

The Tax Court is an administrative agency and, as such, “is subject to the same standards of judicial review as other administrative agencies.” *Frey v. Comptroller of Treasury*, 422 Md. 111, 136 (2011). A decision of the Tax Court is considered *prima facie* correct, and is reviewed in the light most favorable to that court. *See Chicago Classics, Inc. v. Comptroller of the Treasury*, 189 Md. App. 695, 707 (2010). And it is not this Court’s job to substitute our judgment for that of the Tax Court. *See Maryland–National Capital Park and Planning Comm’n v. Anderson*, 395 Md. 172, 180-81 (2006). Therefore, we will affirm a decision of the Tax Court “unless that decision is not supported by

¹ Although the Rogers also assert that the circuit court committed various errors in reviewing their appeal from the Tax Court, the inquiry in this Court on appeal “is not whether the circuit court erred, but rather whether the administrative agency erred.” *Comptroller of the Treasury v. Clise Coal, Inc.*, 173 Md. App. 689, 697 (2007) (citation omitted).

substantial evidence appearing in the record or is erroneous as a matter of law.” *Supervisor of Assessments v. Stellar GT*, 406 Md. 658, 669 (2008).

An appeal to the Maryland Tax Court must be filed “on or before 30 days after the determination” of the property tax assessment appeal board. *See* Md. Code Ann., Tax-Prop. § 14-512(f)(2012 Repl. Vol.). Because the PTAAB issued its final determinations on December 23, 2015, the Rogers were required to file their appeals no later than January 22, 2016. However, their appeals were not received by the Maryland Tax Court until January 28, 2016.

Although appeals to the Tax Court are deemed timely if “mailed to the Maryland Tax Court with a postmark date within the time allowed for appeal,” *see* Tax-Prop. Art. § 14-512(g), the envelope containing the Rogers’s appeals was not postmarked and contained no other markings from the United States Postal Service. Moreover, the Tax Court found that Stephen Rogers’s testimony that he had mailed the appeals on January 22, 2016, was not credible. Because we are persuaded that the Tax Court’s credibility finding was supported by substantial evidence in the record, we hold that it did not err in dismissing the appeal as untimely. *See generally Clise Coal, Inc.*, 173 Md. App. at 703 (noting that the “credibility of witnesses and the weight of the evidence are for the Tax Court.”).

**JUDGMENT OF THE CIRCUIT
COURT FOR ANNE ARUNDEL
COUNTY AFFIRMED. COSTS TO
BE PAID BY APPELLANTS**