

Circuit Court for Baltimore County
Case No.: C-03-CV-23-003286

UNREPORTED
IN THE APPELLATE COURT
OF MARYLAND

No. 1553

September Term, 2024

IN THE MATTER OF
KEITH ROBERTSON

Berger,
Tang,
Eyler, James R.
(Senior Judge, Specially Assigned),

JJ.

PER CURIAM

Filed: May 28, 2025

*This is a per curiam opinion. Under Rule 1-104, the opinion is not precedent within the rule of stare decisis, nor may it be cited as persuasive authority.

In April 2019, the Comptroller of Maryland, appellee, issued an income tax wage lien against Keith Robertson, appellant, for tax years 2012–2017. Three years later, Robertson appealed to the Maryland Tax Court. The Comptroller moved to dismiss because Robertson had failed to exhaust his administrative remedies. The Tax Court held a hearing, found that Robertson had not exhausted his administrative remedies, and announced that it would grant the Comptroller’s motion and dismiss the case. Before the Tax Court issued its written order, Robertson moved for reconsideration.

The Tax Court addressed both motions in a single order, issued on January 25, 2023, dismissing the appeal and denying reconsideration. Robertson did not seek judicial review, but, instead, moved again for reconsideration on February 3, 2023. The Tax Court denied Robertson’s second motion on July 12, 2023.

A month later, Robertson petitioned the Circuit Court for Baltimore County for judicial review. The Comptroller moved to dismiss the petition as untimely because it was filed more than six months after the Tax Court’s January 25 Order. The court ultimately granted the Comptroller’s motion on August 30, 2024, and dismissed the petition as untimely. This appeal followed.

We review the granting of a motion to dismiss for legal correctness. *Harris v. McKenzie*, 241 Md. App. 672, 678 (2019). Maryland Rule 7-203(a) sets the deadline for seeking judicial review of an administrative order or action. It requires the petition be filed within 30 days after the latest of:

1. the date of the order or action for which review is sought;

2. the date the administrative agency sent notice of the order or action to the petitioner, if notice was required by law to be sent to the petitioner; or
3. the date the petitioner received notice of the agency’s order or action, if notice was required by law to be received by the petitioner.

The Tax Court is required by law to mail to each party a copy of its certified order deciding an appeal. Md. Code Ann., Tax-Gen., § 13-529(c)(1). The order dismissing the appeal and denying reconsideration was issued and mailed to Robertson on January 25, 2023. Robertson’s second revisory motion, although filed within ten days after the Tax Court’s order, did not toll the time to petition for judicial review. Even if Maryland Rule 2-534 applies to the Tax Court,¹ “once a court has denied one motion for reconsideration, the filing of additional such motions does not toll the running of the time to note an appeal.” *Johnson v. Francis*, 239 Md. App. 530, 541 (2018).

Further, the deadline to petition for judicial review is not measured from the Tax Court’s July 12, 2023, order denying Robertson’s second revisory motion. Despite his argument on appeal, that order was not “the latest or newest judgement [sic] of the Maryland Tax Court[.]” Robertson relies on *Hercules Inc. v. Comptroller*, 351 Md. 101 (1998), and *Modell v. Waterman Family Limited Partnership*, 232 Md. App. 13 (2017). But in both of those cases, the deadline for seeking judicial review was reset because the administrative agency withdrew its initial decision and later either reinstated it or entered

¹ An appeal in the Tax Court is “conducted in a manner *similar*[, but not identical,] to a proceeding in a court of general jurisdiction sitting without a jury.” Md. Code Ann., Tax-Gen., § 13-523 (emphasis added). Thus, the Maryland Rules, though a useful analogy, are not strictly applicable to Tax Court proceedings. *See Comptroller v. Myers*, 251 Md. App. 213, 242–43 (2021).

a new, modified judgment. *Hercules*, 351 Md. at 108; *Modell*, 232 Md. App. at 20–22. Here, the Tax Court’s original order was never withdrawn, and the July 12 Order did not modify it. Thus, the January 25 Order remained the final judgment, and the deadline for seeking judicial review is measured from that date.

In short, Robertson had until February 24, 2023, to petition for judicial review. *See* Md. Rule 7-203(a)(1). He did not do so until August 11, 2023. The circuit court therefore did not err in dismissing his petition as untimely.

**JUDGMENT OF THE CIRCUIT
COURT FOR BALTIMORE
COUNTY AFFIRMED. COSTS TO
BE PAID BY APPELLANT.**