



Practice Areas

Taxation

Education

Capital University Law School,
LL.M., 2000

Capital University Law School,
J.D., 1997, *cum laude*

The Ohio State University,
B.S.B.A., 1988

Nicholas M.J. Ray

Of Counsel | Columbus Office

Columbus 614.464.5640 | **Fax** 614.719.4769

Email nmray@vorys.com

Mr. Ray is of counsel in the Vorys Columbus office and a member of the tax group. His practice focuses on real property tax valuation disputes and appeals. Mr. Ray also has significant experience in other aspects of state and local taxation including personal property taxation and sales and use. He has represented clients before county boards of revision, the Ohio Department of Taxation, the Ohio Board of Tax Appeals and the Supreme Court of Ohio.

Over the past several years, Mr. Ray has argued nine real property tax valuation cases before the Ohio Supreme Court. In addition, he has served as lead counsel in scores of Ohio Board of Tax Appeals cases and has appeared before more than 60 of Ohio's 88 county boards of revision.

Mr. Ray is a frequent presenter and has lectured on state and local tax issues in Ohio. He is an adjunct professor of law at Capital University Law School, where he teaches on state and local tax matters as well as tax research, tax and professional responsibility and tax policy.

Mr. Ray received his J.D. *cum laude* and his LL.M. in taxation from Capital University Law School. He received his B.S.B.A. from The Ohio State University.

Mr. Ray is a Certified Public Accountant.

Publications

Client Alert: Ohio House Bill 225

Client Alert: Take the First Step to Manage Your Ohio Real Property Taxes

Client Alert: With Continued Uncertainty Regarding Exemptions, Now Is the Time to Manage Property Taxes Proactively

Client Alert: Now Is the Time to Manage Your Tax Assessments Proactively

Nicholas M.J. Ray (Continued)

Professional and Community Activities

Ohio State Bar Association, Property Tax Sub-Committee Chair,
2006-present

Columbus Early Learning Centers, Board Member, 1999-2008; Board
President, 2003-2005; Board Treasurer, 2001-2003

Honors and Awards

Ohio Super Lawyers, Tax, 2010

Events

21st Annual Ohio Tax Conference

The 34rd Annual Real Estate Economic Seminar: 2012 Forecast

Ohio State Tax Issues Seminar

2011 Annual Ohio Tax Course

ABA/IPT Advanced Property Tax Seminar

20th Annual Ohio Tax Conference

33rd Annual Real Estate Economic Seminar: 2011 Forecast

2010 OANH Annual Convention - New Frontiers in Medicaid Litigation:
Federal Court Legal Challenges to State Medicaid Reimbursement Rates

Ohio State Tax Issues Seminar

19th Annual Ohio Tax Conference

Bar and Court Admissions

Ohio

U.S. District Court for the Southern District of Ohio

United States Tax Court