

Circuit Court for Howard County
Case No. C-13-CV-23-000877

UNREPORTED
IN THE APPELLATE COURT
OF MARYLAND

No. 265

September Term, 2024

IN THE MATTER OF MAY SHING

Wells, C.J.,
Graeff,
Kehoe, Christopher B.
(Senior Judge, Specially Assigned),

JJ.

PER CURIAM

Filed: December 31, 2024

*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.

On November 2, 2023, May Shing, appellant, filed a petition for judicial review in the Circuit Court for Howard County from a decision of the Maryland Tax Court. That decision affirmed a decision of the Property Tax Assessment Appeal Board for Howard County with respect to a tax assessment of appellant’s real property. On March 27, 2024, the court *sua sponte* issued an order dismissing the petition for judicial review for failing to file a memorandum within the time required by Maryland Rule 7-113(d)(3). This appeal followed. On appeal, appellant raises three issues, which reduce to one: whether the court erred in dismissing her petition for judicial review. For the reasons that follow, we shall reverse the judgment of the circuit court.

In dismissing the petition for judicial review, the circuit court relied on Maryland Rule 7-113(d), which states that an “appellant shall file a memorandum in opposition to the decision of the District Court within 30 days after the date the appeal was entered on the docket or as otherwise ordered by the court.” But that Rule “applies only to appeals heard on the record of the District Court.” Maryland Rule 7-113(a). Here, however, appellant was not appealing a decision of the District Court. Rather, she was seeking judicial review of an administrative agency decision. Thus, the time for her to file a memorandum was governed by Maryland Rule 7-207(a), which provides that a petitioner shall file a memorandum “[w]ithin 30 days after the clerk sends notice of the filing of the [administrative] record[.]” At the time the court dismissed the petition for judicial review, the administrative record had not yet been filed. Thus, the court erred in dismissing

appellant’s petition for judicial review based on her failure to file a memorandum. Consequently, we shall reverse the judgment and remand the case to the circuit court.¹

**JUDGMENT OF THE CIRCUIT
COURT FOR HOWARD COUNTY
REVERSED AND CASE REMANDED
FOR FURTHER PROCEEDINGS
CONSISTENT WITH THIS OPINION.
COSTS TO BE PAID BY HOWARD
COUNTY.**

¹ Once notified that a petition for judicial review has been filed, the administrative agency is required to transmit the record to the circuit court pursuant to Maryland Rule 7-206(d). It appears that the administrative record was not filed in this case, however, because the clerk did not serve a copy of the petition for judicial review on the Maryland Tax Court. This is likely because, although appellant included a copy of the Maryland Tax Court’s final decision with her petition for judicial review, she mistakenly listed the Department of Assessments & Taxation for Howard County as the agency, rather than the Maryland Tax Court. On remand, the Clerk should therefore serve a copy of appellant’s petition for judicial review on the Maryland Tax Court to ensure that the proper parties are served and that the agency record is transmitted to the circuit court.