

MICHAEL J. HOLZHEID, *et al.*

Plaintiffs,

v.

COMPTROLLER OF MARYLAND,
et al.,

Defendants.

IN THE

CIRCUIT COURT

FOR BALTIMORE CITY

CASE NO.: 24-C-15-005700

* * * * *

ORDER

The Court has before it Defendants' Motion for Reconsideration of Order Denying Defendants' Motion to Dismiss Complaint (Docket No. 9). The Court notes that the Clerk docketed the Reply Brief referenced in the instant Motion on February 16, 2016 and did not forward that filing to chambers prior to the issuance of this Court's February 16 Order. Further, the Clerk forwarded the Consent Motion for Leave to File Reply to The Honorable Althea Handy, Judge In Charge, Civil, on February 17, 2016.

The undersigned has now had the opportunity to engage in a second review of the Amended Complaint, Motion to Dismiss, and Opposition thereto. The Court has also reviewed and considered the arguments set forth in the Defendants' Reply Brief and Motion for Reconsideration. The Court reaches the same conclusion that the Motion to Dismiss should be denied. It is clear that Plaintiffs' claims in the Amended Complaint are constitutional in nature and not subject to administrative exhaustion. Further, Plaintiffs' claims are not challenges to a tax assessment and, as such, Tax Court is not an appropriate venue.

Wherefore, it is this 24th day of March, 2016,

ORDERED that the Motion for Reconsideration (Docket No. 9) be, and hereby is,

DENIED.

**TRUE COPY
TEST**

LAVINIA G. ALEXANDER, CLERK



The Judge's signature appears on the original document.

Jeffrey M. Geller, Judge
Circuit Court for Baltimore City