



## Nicholas M.J. Ray

PARTNER

Nicholas is a partner in the Vorys Columbus office and leads the firm's national property tax practice. Nicholas has assisted clients throughout the United States in managing property tax assessments, including contesting assessments where appropriate in over 40 states. Engagements range from portfolio-wide representation to individual properties.

Nicholas also has significant experience in other aspects of state and local taxation including sales and use tax and oil and gas tax. He is also a past chair of the Ohio State Bar Association's Taxation Committee and the Property Tax Sub-Committee.

Nicholas is a frequent presenter and has lectured on state and local tax issues around the country. He was an adjunct professor of law at Capital University Law School, where he taught on state and local tax matters as well as tax research, tax and professional responsibility and tax policy.

Nicholas 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.

Nicholas is a Certified Public Accountant (inactive).

### Honors & Recognitions

*Columbus CEO*, Best Lawyers, Tax Law, 2022-2023

*The Best Lawyers in America*, Tax Law, 2018-2024

*Columbus CEO*, Top Lawyers in Columbus, 2013-2021

*Ohio Super Lawyers*, Tax, 2010

Martindale-Hubbell AV Peer Review Rated

### Columbus

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Columbus, Ohio 43215

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### Practice Areas

Property Tax Management

State and Local Taxation

Taxation

Real Estate

### Education

Capital University Law School,  
LL.M., 2000

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

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

### Bar & Court Admissions

Ohio

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

United States Tax Court

*Admitted to practice law only in  
the states listed above.*

### Industries

Energy, Utilities, Oil and Gas

Family Offices

Manufacturing

Restaurants, Food and Beverage

Retail and Consumer Products

## Professional and Community Activities

Ohio State Bar Association, Taxation Law Committee, Past Chair, Present; Property Tax Sub-Committee, Past Chair, 2006 to present

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