



Nicholas M.J. Ray

PARTNER

Columbus

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Columbus, Ohio 43215

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Practice Areas

Property Tax Management

State and Local Taxation

Taxation

Real Estate

Government Relations

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.*

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, 2022–2025

The Best Lawyers in America, Tax Law, 2018–2026

Columbus CEO, Top Lawyers in Columbus, 2013–2021

Ohio Super Lawyers, Tax, 2010

Martindale-Hubbell AV Peer Review Rated

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