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By: **Senator Baker**

Introduced and read first time: February 4, 2000

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: March 27, 2000

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CHAPTER 82

1 AN ACT concerning

2 **Cecil County - Property Taxes - Collection**

3 FOR the purpose of altering provisions of law regarding the collection of certain taxes  
4 by the County Treasurer of Cecil County; limiting the rate of interest a  
5 municipal corporation in Cecil County may charge for an overdue property tax;  
6 altering provisions of law requiring the Treasurer to make a certain deduction  
7 against certain taxes collected for certain expenses; altering provisions of law  
8 regarding the time frame and notice sent to certain individuals regarding  
9 unpaid taxes; repealing a provision of law prohibiting the payment of attorney's  
10 fees in relation to the sale of certain property for taxes; authorizing the  
11 Treasurer to collect certain charges and fees for certain municipal corporations  
12 under certain circumstances; requiring the Treasurer to remit certain charges  
13 and fees to certain municipal corporations; making stylistic changes; and  
14 generally relating to the collection of property taxes in Cecil County.

15 BY repealing and reenacting, without amendments,  
16 Article - Tax - Property  
17 Section 14-603(a)  
18 Annotated Code of Maryland  
19 (1994 Replacement Volume and 1999 Supplement)

20 BY repealing and reenacting, with amendments,  
21 Article - Tax - Property  
22 Section 14-603(b) and 14-810(c)  
23 Annotated Code of Maryland  
24 (1994 Replacement Volume and 1999 Supplement)

1 BY repealing and reenacting, with amendments,  
2 The Public Local Laws of Cecil County  
3 Section 34-13  
4 Article 8 - Public Local Laws of Maryland  
5 (1989 Edition and November 1999 Supplement, as amended)

6 BY adding to  
7 The Public Local Laws of Cecil County  
8 Section 78-4  
9 Article 8 - Public Local Laws of Maryland  
10 (1989 Edition and November 1999 Supplement, as amended)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
12 MARYLAND, That the Laws of Maryland read as follows:

13 **Article - Tax - Property**

14 14-603.

15 (a) Except as provided in subsection (b) of this section and for estimated  
16 personal property tax in § 14-604 of this subtitle, the rate of interest for full year  
17 county or municipal corporation property tax or taxing district property tax is  
18 two-thirds of 1% for each month or fraction of a month that the county or municipal  
19 corporation property tax or taxing district property tax is overdue.

20 (b) For the following counties and municipal corporations the rate of interest  
21 for each month or fraction of a month that county or municipal corporation property  
22 tax or taxing district property tax is overdue is:

23 (1) 1% for Garrett County;

24 (2) 1% for the City of Salisbury;

25 (3) 1% for Washington County;

26 (4) 1% for Somerset County; and

27 (5) the rate set by law by:

28 (i) the governing body of a county that has adopted a charter form  
29 of government under Article XI-A of the Maryland Constitution;

30 (ii) the governing body of:

31 1. Allegany County;

32 2. the City of Annapolis;

33 3. Berlin, not exceeding 1.5%;

- 1 4. Caroline County, not exceeding 1%;
- 2 5. Cecil County, OR ANY MUNICIPAL CORPORATION IN CECIL  
3 COUNTY, not exceeding 1%;
- 4 6. Dorchester County;
- 5 7. the City of Frederick, not exceeding 1%, that is set on or  
6 before the date of finality;
- 7 8. Frederick County, not exceeding 1%, that is set on or  
8 before the date of finality;
- 9 9. Ocean City, not exceeding 1.5%;
- 10 10. Pocomoke City, not exceeding 1.5%;
- 11 11. the Town of Princess Anne, not exceeding 1.5%;
- 12 12. Kent County or any municipal corporation in Kent  
13 County;
- 14 13. Queen Anne's County or any municipal corporation in  
15 Queen Anne's County;
- 16 14. Snow Hill, not exceeding 1.5%;
- 17 15. Worcester County, not exceeding 1.5%;
- 18 16. Calvert County;
- 19 17. St. Mary's County;
- 20 18. the City of Taneytown; or
- 21 19. the City of Cambridge; or
- 22 (iii) the Mayor and City Council of Baltimore City for Baltimore  
23 City, if the rate is set on or before June 30 for the following taxable year.

24 14-810.

25 (c) In Cecil County and Carroll County, all taxes collected by the County  
26 Treasurer for other taxing agencies in the county, except those of the State, are  
27 subject to, AT THE DISCRETION OF THE COUNTY TREASURER, a deduction of 10% in  
28 Cecil County and 25% in Carroll County before remittance is made to the agency for  
29 which collection is made. From the amount deducted, all expenses properly  
30 chargeable to making the collection, other than the expenses of sale provided for by §  
31 14-813 of this subtitle, shall be paid, and the balance shall be paid into the general  
32 funds of Cecil County and Carroll County as appropriate.

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**Article 8 - Cecil County**

2 34-13.

3       A.       On and after October 1 of each year taxes shall be deemed in arrears.  
4 Interest shall be charged and collected from October 1 until the taxes are paid.  
5 Immediately after [October 1] DECEMBER 1, the Treasurer shall [give] SEND notice  
6 [to each delinquent] OF ALL UNPAID ACCOUNTS, showing the amount of the  
7 assessment, the taxes due, and the charges that have been added. The notice shall  
8 warn the delinquent that unless settlement in full is made before the next March 1,  
9 the property so assessed will be advertised and sold according to the provisions of this  
10 section and part III of Title 14, Subtitle 8 of the Tax - Property Article of the  
11 Annotated Code of Maryland.

12       B.       Immediately after the levy is made, the Treasurer shall make out the bill  
13 of each taxpayer and [upon application] shall forward the bill by mail or otherwise to  
14 the person, or the person's agent, to whom taxes have been assessed. On March 1 of  
15 each year, the Treasurer shall make an alphabetical list by election districts, in their  
16 numerical order, of taxes due and in arrears. The list shall contain the name of each  
17 person or body corporate assessed with property on which taxes are due and in  
18 arrears, a brief description of the property, real and personal, and references to  
19 conveyances or another description that identifies real property, and the amount of  
20 the tax levied and in arrears, with the interest and costs that will accrue through the  
21 day of sale. A notice shall be attached to the list stating that if the taxes are not paid  
22 on or before the first Monday in June, together with the interest accrued and the  
23 proportional cost of advertising and fees, the Treasurer will proceed at 10:00 a.m. on  
24 the first Monday in June, at the courthouse in the county, to offer each parcel of land  
25 or the personal property for sale to the highest bidder for cash. The list and notice  
26 shall be published 4 times, once a week for 4 successive weeks prior to the first  
27 Monday in June in 1 or more newspapers having a general circulation in the county.  
28 On the first Monday in June, the Treasurer shall, at the hour and places named in the  
29 advertisement, proceed to sell the parcels of land and the personal property,  
30 beginning with the first on the list, and so on in order. The sale shall continue each  
31 secular day, legal holidays excepted, from 10:00 a.m. until 4:30 p.m. until each  
32 property has been offered. If the Treasurer, by reason of illness or other disability, is  
33 unable to conduct the sale, then a deputy appointed by the treasurer shall conduct the  
34 sale and make the affidavit to the report of sales as provided for by law.

35       C.       Provided, however, that on or before the 30th day of September in each  
36 year, the Treasurer shall accept one-third (1/3) of the taxes due by each of said  
37 taxpayers. On or before the first day of April, each year, the Treasurer shall accept the  
38 second one-third (1/3) of taxes due by each of said taxpayers. On or before the  
39 scheduled sale of the property, the Treasurer shall accept the remaining one-third  
40 (1/3) of taxes due by each of said taxpayers.

41       D.       The Treasurer, in and about the collection of delinquent taxes, shall have  
42 all the powers and authority of a collector of taxes under the Annotated Code of  
43 Maryland; and should the Treasurer deem it impracticable to sell personal property  
44 liable for taxes at the time and place aforesaid, then he may advertise and sell said

1 personal property under the power and authority conferred upon collectors of taxes by  
2 the Tax - Property Article of the Annotated Code of Maryland, provided that the  
3 Treasurer shall proceed with such sales as soon as possible after the first Monday in  
4 June, as named in this section.

5 E. The Treasurer is not entitled to any commission on the amount of sales  
6 made by him in pursuance of the provisions of this section.

7 F. Property sold for taxes may be redeemed as provided by the Annotated  
8 Code of Maryland upon the payment of the taxes, with interest, costs of [advertising]  
9 ADVERTISING, and actual expenses of sale[, but no payment shall be required for  
10 attorney's fees].

11 G. The treasurer, in and about the collection of delinquent taxes, shall have  
12 authority to employ such counsel as may be necessary to advise and assist the  
13 Treasurer; and the reasonable cost of legal assistance and advice shall be paid by the  
14 Board of County Commissioners of Cecil County, upon the order of the Treasurer.

15 H. Delinquent taxes, interest due on the taxes, and any costs or penalties due  
16 and owing on or after May 1 of each year shall be paid by cash, cashier's check,  
17 certified check, [or] money order OR CREDIT CARD.

18 78-4.

19 AT THE REQUEST OF A MUNICIPAL CORPORATION LOCATED WITHIN CECIL  
20 COUNTY, THE TREASURER SHALL COLLECT ANY REASONABLE FEES AND CHARGES  
21 IMPOSED BY THE MUNICIPAL CORPORATION AND, ON RECEIPT, REMIT THE FEES AND  
22 CHARGES TO THE MUNICIPAL CORPORATION.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
24 June 1, 2000.