

# SENATE BILL 431

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11r2000  
CF HB 317

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By: **Senator Klausmeier (By Request – Baltimore County Administration)**

Introduced and read first time: February 4, 2011

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Tax Sales – Notification**

3 FOR the purpose of eliminating a requirement that in Baltimore County the collector  
4 post a statement and notice on certain property before the property is  
5 advertised for sale at a tax sale; eliminating a certain fee related to tax sales in  
6 Baltimore County; and generally relating to certain tax sales in Baltimore  
7 County.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – Property  
10 Section 14–812 and 14–813(e)(1)  
11 Annotated Code of Maryland  
12 (2007 Replacement Volume and 2010 Supplement)

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

15 **Article – Tax – Property**

16 14–812.

17 At least 30 days before any property is first advertised for sale under this  
18 subtitle, the collector shall have mailed to the person who last appears as owner of the  
19 property on the collector’s tax roll, at the last address shown on the tax roll, a  
20 statement giving the name of the person, and the amounts of taxes due. On the  
21 statement there shall also appear the following notice:

22 .....  
23 “Date”

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 “This Is a Final Bill and Legal Notice to the Person Whose Name Appears on This  
2 Notice.”

3 “According to the collector’s tax roll you are the owner of the property appearing  
4 on this notice. Some of the taxes listed are in arrears. Notice is given you that unless  
5 all taxes in arrears are paid on or before 30 days from the above date, the collector will  
6 proceed to sell the above property to satisfy your entire indebtedness. Interest and  
7 penalties must be added to the total at the time of payment.”

8 For any individual who last appears as an owner of the property on the  
9 collector’s tax roll who has been listed as an owner of the property on the collector’s tax  
10 roll for at least the last 25 years, the collector shall provide, at least 30 days before the  
11 property is first advertised, a list that includes the individual’s name and address and  
12 notice to the area agency, as defined in § 10–101 of the Human Services Article.

13 [In Baltimore County the above statement and notice shall also be posted by the  
14 collector at least 30 days before the property is first advertised, in a conspicuous place  
15 on the property to be sold.]

16 Failure of the collector to mail the statement and notice to the last address of  
17 the person last assessed for the property, as it appears on the collector’s tax roll, to  
18 mail, if applicable, a list including the name and address of an individual receiving the  
19 statement who has been listed as an owner of the property on the collector’s tax roll for  
20 at least the last 25 years and notice to the area agency, [or in Baltimore County to  
21 post the statement and notice on the property,] or to include any taxes in the  
22 statement and notice, does not invalidate or otherwise affect any tax, except a tax that  
23 is required to be but has not been certified as provided in § 14–810 of this subtitle, or  
24 any sale made under this subtitle to enforce payment of taxes, nor prevent nor stay  
25 any proceedings under this subtitle, nor affect the title of any purchaser.

26 14–813.

27 (e) (1) The following expenses relating to the sale shall be allowed, all of  
28 which are liens on the property to be sold:

29 (i) the expense of publication of all notices;

30 (ii) the cost of the county or municipal corporation surveyor’s  
31 description and plat, if necessary;

32 (iii) except as provided in items [(vi)] (V) and [(vii)] (VI) of this  
33 paragraph, a fee to the attorney representing the county treasurer for services, that  
34 does not exceed \$15 for each property; except that in any county that has a paid  
35 full-time solicitor, counsel or attorney, the fee shall be collected and paid into the  
36 general funds of the county;

1                   (iv) the auctioneer's fee, as provided in paragraph (2) of this  
2 subsection;

3                   (v) [in Baltimore County, where provision has been made for  
4 the posting of the premises to be sold, a sum that does not exceed \$7.50;

5                   (vi)] in Somerset County, Wicomico County and Worcester  
6 County a fee to the attorney representing the county treasurer or director of finance,  
7 that does not exceed \$35 for each property, to be approved by the county treasurer or  
8 director of finance and by the governing body;

9                   [(vii)] (VI) in Baltimore City:

10                   1. a fee of \$30 for each property to the attorney  
11 representing the director of finance, that is collected and paid into the General Fund of  
12 Baltimore City; and

13                   2. a fee that does not exceed \$10 for the mailing of  
14 statements and notices;

15                   [(viii)] (VII) in Montgomery County, instead of the fee allowed  
16 under item (iii) of this paragraph, a fee that does not exceed \$30 for each property for  
17 legal services relating to the sale, to be collected and paid into the general funds of the  
18 county; and

19                   [(ix)] (VIII) a reasonable fee that does not exceed \$150 for  
20 examinations of title before the mailing of statements and notices.

21                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
22 October 1, 2011.