

SENATE BILL 431

Q2

11r2000
CF HB 317

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

Introduced and read first time: February 4, 2011

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 17, 2011

CHAPTER _____

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; increasing a certain fee related to tax sales in Baltimore
7 County; and generally relating to certain tax sales in Baltimore 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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 statement giving the name of the person, and the amounts of taxes due. On the
2 statement there shall also appear the following notice:

3
4 "Date"

5 "This Is a Final Bill and Legal Notice to the Person Whose Name Appears on This
6 Notice."

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

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

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

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

30 14-813.

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

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

34 (ii) the cost of the county or municipal corporation surveyor's
35 description and plat, if necessary;

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

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

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

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

14 [(vii)] (VI) in Baltimore City AND BALTIMORE COUNTY:

15 1. a fee of \$30 for each property to the attorney
16 representing the director of finance OR THE DIRECTOR OF BUDGET AND FINANCE,
17 AS APPLICABLE, that is collected and paid into the General Fund of Baltimore City
18 OR BALTIMORE COUNTY, AS APPLICABLE; and

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

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

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

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