

SENATE BILL 179

Q1

4r0443
CF 4r0444

By: **Senator Gladden**

Introduced and read first time: January 15, 2014

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Notice of Tax Bill Address Change – Prohibition of Sale**

3 FOR the purpose of authorizing an owner of real property to request certain real
4 property tax notices be sent to a certain address; requiring the request to be
5 signed by the owner of the real property; requiring a taxing authority to send a
6 certain notice to an owner of real property after a certain request has been
7 made; requiring the notice to the owner of real property to contain certain
8 information; requiring a taxing authority to send certain real property tax
9 notices in accordance with a certain request if no objections are raised by the
10 owner of the real property; prohibiting a tax sale of real property if a taxing
11 authority does not comply with certain provisions of this Act; requiring real
12 property tax notices to be sent to more than one address under certain
13 circumstances; authorizing certain persons who are not the owners of real
14 property to request copies of real property tax notices; requiring a taxing
15 authority to send copies of real property tax notices to certain persons who are
16 not the owners of real property; providing that any copies of real property tax
17 notices sent to nonowners of the real property may not interfere with sending
18 notices to the owner; providing that certain requests for sending real property
19 tax notices are void after the transfer of ownership of the real property;
20 prohibiting a tax sale of real property if a taxing authority is not in compliance
21 with certain notice requirements; authorizing a county to reimburse certain
22 property owners for certain expenses; defining certain terms; providing for the
23 application of certain provisions of this Act; providing for a delayed effective
24 date; and generally relating to the taxation of real property.

25 BY adding to

26 Article – Tax – Property
27 Section 6–205 and 14–808(e)
28 Annotated Code of Maryland
29 (2012 Replacement Volume and 2013 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 BY repealing and reenacting, without amendments,
2 Article – Tax – Property
3 Section 14–808(a)
4 Annotated Code of Maryland
5 (2012 Replacement Volume and 2013 Supplement)

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

8 **Article – Tax – Property**

9 **6–205.**

10 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE
11 MEANINGS INDICATED.

12 (2) “REAL PROPERTY TAX BILL” MEANS A BILL FOR THE
13 PAYMENT OF REAL PROPERTY TAX AND ANY NOTICE REGARDING THE FAILURE
14 TO PAY REAL PROPERTY TAX ISSUED BY A TAXING AUTHORITY.

15 (3) “TAXING AUTHORITY” MEANS THE MAYOR AND CITY
16 COUNCIL OF BALTIMORE CITY, THE GOVERNING BODY OF A COUNTY, OR THE
17 GOVERNING BODY OF A MUNICIPALITY.

18 (B) (1) AN OWNER OF REAL PROPERTY MAY REQUEST THAT A TAXING
19 AUTHORITY SEND REAL PROPERTY TAX BILLS TO AN ADDRESS OTHER THAN THE
20 LOCATION OF THE REAL PROPERTY.

21 (2) A REQUEST MADE UNDER PARAGRAPH (1) OF THIS
22 SUBSECTION SHALL BE MADE IN WRITING AND SIGNED BY THE OWNER OF
23 RECORD OF THE REAL PROPERTY.

24 (C) (1) IF AN OWNER OF REAL PROPERTY MAKES A REQUEST UNDER
25 SUBSECTION (B) OF THIS SECTION, THE TAXING AUTHORITY SHALL SEND A
26 NOTICE VIA CERTIFIED MAIL TO THE OWNER AT THE ADDRESS OF THE REAL
27 PROPERTY THAT STATES:

28 (I) THAT A REQUEST HAS BEEN MADE TO HAVE REAL
29 PROPERTY TAX BILLS SENT TO AN ADDRESS OTHER THAN THE ADDRESS OF THE
30 REAL PROPERTY;

31 (II) THE ADDRESS WHERE THE REQUEST DIRECTS FUTURE
32 REAL PROPERTY TAX BILLS TO BE SENT;

1 (III) THAT THE OWNER HAS 30 DAYS TO NOTIFY THE TAXING
2 AUTHORITY IN WRITING THAT THE OWNER OBJECTS TO THE CHANGE OF
3 ADDRESS; AND

4 (IV) THAT IF THE OWNER DOES NOT OBJECT IN WRITING TO
5 THE CHANGE OF ADDRESS, ALL FUTURE REAL PROPERTY TAX BILLS WILL BE
6 SENT TO THE REQUESTED ADDRESS.

7 (2) IF THE OWNER OF THE REAL PROPERTY SENDS A WRITTEN
8 OBJECTION TO THE TAXING AUTHORITY WITHIN 30 DAYS OF RECEIVING THE
9 NOTICE REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE TAXING
10 AUTHORITY SHALL CONTINUE TO SEND THE REAL PROPERTY TAX BILLS TO THE
11 ADDRESS OF THE PROPERTY.

12 (3) IF 30 DAYS AFTER SENDING THE NOTICE REQUIRED UNDER
13 PARAGRAPH (1) OF THIS SUBSECTION THE TAXING AUTHORITY HAS NOT
14 RECEIVED A WRITTEN OBJECTION TO THE REQUEST FROM THE OWNER, THE
15 TAXING AUTHORITY SHALL SEND ALL FUTURE REAL PROPERTY TAX BILLS TO
16 THE ADDRESS SPECIFIED IN THE REQUEST.

17 (4) A TAXING AUTHORITY THAT DOES NOT COMPLY WITH THIS
18 SUBSECTION MAY NOT PROCEED WITH A TAX SALE OF THE REAL PROPERTY
19 UNDER TITLE 14, SUBTITLE 8 OF THIS ARTICLE.

20 (D) IF A REQUEST UNDER SUBSECTION (B) OF THIS SECTION IS
21 RECEIVED WITHIN 30 DAYS BEFORE A TAXING AUTHORITY ISSUES ITS REAL
22 PROPERTY TAX BILLS, THE TAX BILL SHALL BE SENT TO BOTH THE REQUESTED
23 ADDRESS AND THE ADDRESS OF THE REAL PROPERTY.

24 (E) (1) A PERSON OTHER THAN THE OWNER OF RECORD MAY
25 REQUEST A COPY OF THE REAL PROPERTY TAX BILLS IF THE PERSON MAKING
26 THE REQUEST HAS A RECORDED INTEREST IN THE REAL PROPERTY.

27 (2) THE TAXING AUTHORITY SHALL SEND COPIES OF ANY REAL
28 PROPERTY TAX BILLS TO A PERSON MAKING A REQUEST UNDER PARAGRAPH (1)
29 OF THIS SUBSECTION.

30 (3) ANY COPIES SENT IN RESPONSE TO A REQUEST MADE UNDER
31 THIS SUBSECTION SHALL BE IN ADDITION TO THE REAL PROPERTY TAX BILLS
32 SENT TO THE OWNER OF THE REAL PROPERTY.

33 (F) WHEN THERE IS A CHANGE IN OWNERSHIP OF REAL PROPERTY,
34 REQUESTS MADE PRIOR TO THE CHANGE IN OWNERSHIP UNDER SUBSECTIONS

1 **(B) AND (D) OF THIS SECTION ARE VOID, AND A TAXING AUTHORITY SHALL SEND**
2 **ANY REAL PROPERTY TAX BILLS TO THE ADDRESS OF THE REAL PROPERTY.**

3 14–808.

4 (a) The collector shall proceed to sell and shall sell under this subtitle, at the
5 time required by local law but in no case, except in Baltimore City, later than 2 years
6 from the date the tax is in arrears, all property in the county in which the collector is
7 elected or appointed on which the tax is in arrears. The collector is required to sell, but
8 failure of the collector to sell within the 2–year period does not affect the validity or
9 collectability of any tax, or the validity of any sale thereafter made.

10 **(E) (1) THE COLLECTOR FOR A TAXING AUTHORITY THAT DOES NOT**
11 **COMPLY WITH § 6–205 OF THIS ARTICLE MAY NOT PROCEED WITH A TAX SALE**
12 **OF THE REAL PROPERTY UNDER THIS SUBTITLE UNTIL THE TAXING AUTHORITY**
13 **IS COMPLIANT.**

14 **(2) A TAXING AUTHORITY IS CONSIDERED TO BE IN COMPLIANCE**
15 **WITH § 6–205 OF THIS ARTICLE IF THE TAXING AUTHORITY HAS SENT REAL**
16 **PROPERTY TAX BILLS AND ANY NOTICES OF FAILURE TO PAY REAL PROPERTY**
17 **TAXES TO:**

18 **(I) THE ADDRESS OF THE REAL PROPERTY SUBJECT TO**
19 **TAX; OR**

20 **(II) AN ADDRESS OTHER THAN THE ADDRESS OF THE REAL**
21 **PROPERTY SUBJECT TO TAX, AS ESTABLISHED IN ACCORDANCE WITH § 6–205(C)**
22 **OF THIS ARTICLE.**

23 SECTION 2. AND BE IT FURTHER ENACTED, That the Mayor and City
24 Council of Baltimore City, the governing body of a county, or the governing body of a
25 municipality may reimburse an owner of real property any amounts expended in
26 redeeming real property sold at a tax sale which exceeded the amount of unpaid tax,
27 interest, and penalty, if:

28 (1) the real property tax bills and notices of failure to pay real
29 property tax were sent to an address other than the address of the real property; and

30 (2) the owner of the real property was unaware that the real property
31 tax bills and notices of failure to pay real property tax were being sent to an address
32 other than the address of the real property.

33 SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall
34 be construed to apply only prospectively and may not be applied or interpreted to have

1 any effect on or application to any real property taxes due before the effective date of
2 this Act.

3 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 January 1, 2015.