

# HOUSE BILL 933

Q1, L2

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CF SB 179

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By: **Delegates Rosenberg, Carter, and Oaks**

Introduced and read first time: February 5, 2014

Assigned to: Ways and Means

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## A BILL ENTITLED

AN ACT concerning

### **Baltimore City – Property Tax – Notice of Tax Bill Address Change – Prohibition of Sale**

FOR the purpose of authorizing an owner of residential real property in Baltimore City to request certain real property tax notices be sent to a certain address; requiring a certain taxing authority to send a certain notice to an owner of real property after a certain request has been made; requiring the notice to the owner of real property to contain certain information; requiring a certain objection to a change of address to be sent by certified mail; prohibiting a certain taxing authority from implementing a change of address under certain circumstances; requiring a taxing authority to send certain real property tax notices in accordance with a certain request if no objections are raised by the owner of the real property; prohibiting a tax sale of certain real property in Baltimore City if a taxing authority does not comply with certain provisions of this Act; requiring real property tax notices to be sent to more than one address under certain circumstances; providing that sending a certain notice or a certain objection by certified mail creates a rebuttable presumption that the notice or objection was received; authorizing certain persons who are not the owners of real property to request copies of real property tax notices; requiring a taxing authority to send copies of real property tax notices to certain persons who are not the owners of real property; providing that any copies of real property tax notices sent to nonowners of the real property are in addition to notices sent to the owner; authorizing Baltimore City to charge a fee for sending copies of real property tax notices to certain persons; providing that certain requests for sending real property tax notices are void after the transfer of ownership of the real property; authorizing Baltimore City to charge a reasonable fee for sending a certain notice by including it on the real property tax bill; prohibiting a tax sale of real property if a taxing authority is not in compliance with certain notice requirements; authorizing the Mayor and City Council of Baltimore City to reimburse certain property owners for certain expenses; defining certain terms; providing for the application of certain

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



provisions of this Act; providing for a delayed effective date; and generally relating to the taxation of residential real property in Baltimore City.

BY adding to

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

BY repealing and reenacting, without amendments,

Article – Tax – Property  
Section 14–808(a)  
Annotated Code of Maryland  
(2012 Replacement Volume and 2013 Supplement)

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

**Article – Tax – Property**

**6–205.**

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

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

(3) “TAXING AUTHORITY” MEANS THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY.

(B) THIS SECTION APPLIES ONLY IN BALTIMORE CITY.

(C) (1) AN OWNER OF RESIDENTIAL REAL PROPERTY MAY REQUEST THAT THE TAXING AUTHORITY SEND REAL PROPERTY TAX BILLS TO AN ADDRESS OTHER THAN THE LOCATION OF THE REAL PROPERTY OR THE ADDRESS INDICATED ON THE PROPERTY SETTLEMENT SHEET FILED AFTER THE SALE OF THE REAL PROPERTY.

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

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

**(I) THAT A REQUEST HAS BEEN MADE TO HAVE REAL PROPERTY TAX BILLS SENT TO AN ADDRESS OTHER THAN THE ADDRESS OF THE REAL PROPERTY OR THE ADDRESS INDICATED ON THE PROPERTY SETTLEMENT SHEET FILED AFTER THE SALE OF THE REAL PROPERTY;**

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

**(III) THAT THE OWNER HAS 30 DAYS TO SEND TO THE TAXING AUTHORITY, BY CERTIFIED MAIL, WRITTEN NOTICE THAT THE OWNER OBJECTS TO THE CHANGE OF ADDRESS; AND**

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

**(2) IF THE OWNER OF THE REAL PROPERTY SENDS A WRITTEN OBJECTION BY CERTIFIED MAIL TO THE TAXING AUTHORITY WITHIN 30 DAYS OF RECEIVING THE NOTICE REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE TAXING AUTHORITY MAY NOT IMPLEMENT THE CHANGE OF ADDRESS REQUEST.**

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

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

**(5) PROOF THAT A NOTICE SENT UNDER PARAGRAPH (1) OF THIS SUBSECTION OR AN OBJECTION SENT UNDER PARAGRAPH (2) OF THIS SUBSECTION WAS SENT BY CERTIFIED MAIL CREATES A REBUTTABLE PRESUMPTION THAT THE NOTICE OR OBJECTION WAS RECEIVED.**

**(6) THE TAXING AUTHORITY MAY CHARGE A REASONABLE FEE FOR SENDING THE NOTICE REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION BY INCLUDING THE FEE AS A LINE ITEM ON THE PROPERTY OWNER'S REAL PROPERTY TAX BILL.**

**(E) IF A REQUEST UNDER SUBSECTION (C) OF THIS SECTION IS RECEIVED WITHIN 30 DAYS BEFORE A TAXING AUTHORITY ISSUES ITS REAL PROPERTY TAX BILLS, THE TAX BILL SHALL BE SENT TO:**

**(1) THE REQUESTED ADDRESS; AND**

**(2) THE ADDRESS OF THE REAL PROPERTY OR THE ADDRESS INDICATED ON THE PROPERTY SETTLEMENT SHEET FILED AFTER THE SALE OF THE REAL PROPERTY.**

**(F) (1) A PERSON OTHER THAN THE OWNER OF RECORD MAY REQUEST A COPY OF THE REAL PROPERTY TAX BILLS IF THE PERSON MAKING THE REQUEST HAS A RECORDED INTEREST IN THE RESIDENTIAL REAL PROPERTY.**

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

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

**(4) THE TAXING AUTHORITY MAY CHARGE A REASONABLE FEE FOR SENDING COPIES OF THE REAL PROPERTY TAX BILLS UNDER THIS SUBSECTION.**

**(G) WHEN THERE IS A CHANGE IN OWNERSHIP OF RESIDENTIAL REAL PROPERTY, REQUESTS MADE PRIOR TO THE CHANGE IN OWNERSHIP UNDER SUBSECTIONS (C) AND (E) OF THIS SECTION ARE VOID, AND A TAXING AUTHORITY SHALL SEND ANY REAL PROPERTY TAX BILLS TO THE ADDRESS OF THE REAL PROPERTY OR THE ADDRESS INDICATED ON THE PROPERTY SETTLEMENT SHEET FILED AFTER THE SALE OF THE REAL PROPERTY.**

14-808.

(a) The collector shall proceed to sell and shall sell under this subtitle, at the time required by local law but in no case, except in Baltimore City, later than 2 years from the date the tax is in arrears, all property in the county in which the collector is

elected or appointed on which the tax is in arrears. The collector is required to sell, but failure of the collector to sell within the 2-year period does not affect the validity or collectability of any tax, or the validity of any sale thereafter made.

**(E) (1) IF BALTIMORE CITY DOES NOT COMPLY WITH § 6-205 OF THIS ARTICLE FOR A PARCEL OF RESIDENTIAL REAL PROPERTY, THE COLLECTOR MAY NOT PROCEED WITH A TAX SALE OF THE REAL PROPERTY UNDER THIS SUBTITLE UNTIL BALTIMORE CITY IS COMPLIANT.**

**(2) BALTIMORE CITY SHALL BE CONSIDERED TO BE IN COMPLIANCE WITH § 6-205 OF THIS ARTICLE IF BALTIMORE CITY HAS SENT REAL PROPERTY TAX BILLS AND ANY NOTICES OF FAILURE TO PAY REAL PROPERTY TAXES TO:**

**(I) THE ADDRESS OF THE REAL PROPERTY SUBJECT TO TAX OR THE ADDRESS INDICATED ON THE PROPERTY SETTLEMENT SHEET FILED AFTER THE SALE OF THE REAL PROPERTY; OR**

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

SECTION 2. AND BE IT FURTHER ENACTED, That the Mayor and City Council of Baltimore City may reimburse an owner of residential real property any amounts expended in redeeming real property sold at a tax sale which exceeded the amount of unpaid tax, interest, and penalty if:

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

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

SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall be construed to apply only prospectively and may not be applied or interpreted to have any effect on or application to any real property taxes due before the effective date of this Act.

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