

# HOUSE BILL 366

Q1, N1, M3

5lr2168

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By: **Delegate Conaway**

Introduced and read first time: February 6, 2015

Assigned to: Environment and Transportation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Tax Sales – Delinquent Water Bills – Prohibition**

3 FOR the purpose of altering a certain definition of “tax” to exclude liens against real  
4 property arising from any unpaid water, sewer, or other sanitary system charges,  
5 fees, or assessments; prohibiting Baltimore City from selling a property at tax sale  
6 for unpaid charges for water and sewer service; making a conforming change; and  
7 generally relating to tax sales of property.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section 14–801 and 14–849.1

11 Annotated Code of Maryland

12 (2012 Replacement Volume and 2014 Supplement)

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

15 **Article – Tax – Property**

16 14–801.

17 (a) In §§ 14–801 through 14–854 of this subtitle, the following words have the  
18 meanings indicated.

19 (b) “Other taxing agency” means any municipal corporation or other public or  
20 quasi–public corporation that may impose a tax of any kind which is or may become a lien  
21 on real property.

22 (c) (1) “Tax” means any tax, or charge of any kind due to the State or any of  
23 its political subdivisions, or to any other taxing agency, that by law is a lien against the

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 real property on which it is imposed or assessed, **EXCEPT AS PROVIDED UNDER**  
2 **PARAGRAPH (3) OF THIS SUBSECTION.**

3 (2) "Tax" includes interest, penalties, and service charges.

4 (3) **"TAX" DOES NOT INCLUDE A LIEN AGAINST REAL PROPERTY**  
5 **ARISING FROM ANY UNPAID WATER, SEWER, OR OTHER SANITARY SYSTEM CHARGES,**  
6 **FEES, OR ASSESSMENTS.**

7 14-849.1.

8 (a) In Baltimore City, the Mayor and City Council may not sell a property solely  
9 to enforce a lien for unpaid charges for water and sewer service [unless:

10 (1) the lien is for at least \$350; and

11 (2) the unpaid charges for water and sewer service are at least 3 quarters  
12 in arrears].

13 (b) Notwithstanding subsection (a) of this section, the Mayor and City Council  
14 may enforce a lien on a property for unpaid water and sewer service [that is less than \$350]  
15 if the property is being sold to enforce another lien.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
17 1, 2015.