

# HOUSE BILL 1567

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By: **Prince George's County Delegation**

Introduced and read first time: February 17, 2017

Assigned to: Rules and Executive Nominations

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## A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – Tax Sales – Release of Liens on Vacant Property**

3 **PG 413–17**

4 FOR the purpose of authorizing the Revenue Authority of Prince George's County to release  
5 liens for unpaid county real property taxes or other charges and assessments  
6 imposed by Prince George's County on certain vacant property under certain  
7 circumstances; authorizing the Authority to waive a certain requirement under  
8 certain circumstances; requiring that a transferor's property tax debt be reduced by  
9 a certain amount if certain conditions are met; providing that a release of a lien  
10 under this Act does not reduce the transferor's liability for the remaining amount of  
11 the tax debt; authorizing the Authority to set additional standards and requirements  
12 for approval of the release of liens under this Act; and generally relating to the  
13 release of certain liens on certain property in Prince George's County.

14 BY adding to

15 Article – Tax – Property

16 Section 14–807

17 Annotated Code of Maryland

18 (2012 Replacement Volume and 2016 Supplement)

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

21 **Article – Tax – Property**

22 **14–807.**

23 **(A) IN THIS SECTION, “AUTHORITY” MEANS THE REVENUE AUTHORITY OF**  
24 **PRINCE GEORGE’S COUNTY.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(B) (1) TO FACILITATE A TRANSFER OF REAL PROPERTY THE AUTHORITY**  
2 **MAY RELEASE ANY LIENS FOR UNPAID COUNTY REAL PROPERTY TAXES OR OTHER**  
3 **CHARGES AND ASSESSMENTS IMPOSED BY PRINCE GEORGE'S COUNTY TO WHICH**  
4 **THE PROPERTY WOULD OTHERWISE BE SUBJECT, IF:**

5                   **(I) THE TOTAL AMOUNT OF LIENS FOR UNPAID COUNTY REAL**  
6 **PROPERTY TAXES, CHARGES, AND ASSESSMENTS IMPOSED WITH RESPECT TO THE**  
7 **PROPERTY EXCEEDS THE LESSER OF THE TOTAL VALUE OF THE LAND AND ANY**  
8 **IMPROVEMENT ON THE LAND AS LAST DETERMINED BY THE DEPARTMENT OR AS**  
9 **DETERMINED BY AN APPRAISAL REPORT PREPARED NOT MORE THAN 6 MONTHS**  
10 **BEFORE THE REQUEST FOR THE RELEASE OF THE LIEN, BY A REAL ESTATE**  
11 **APPRAISER WHO IS LICENSED UNDER TITLE 16 OF THE BUSINESS OCCUPATIONS**  
12 **AND PROFESSIONS ARTICLE;**

13                   **(II) THE PRINCE GEORGE'S COUNTY DEPARTMENT OF**  
14 **HOUSING AND COMMUNITY DEVELOPMENT CERTIFIES THAT THE PROPERTY:**

15                           1.    **IS A VACANT LOT; OR**

16                           2.    **HAS A BUILDING OR STRUCTURE THAT IS:**

17                                   A.   **VACANT; AND**

18                                   B.   **UNSAFE OR UNFIT FOR HABITATION;**

19                   **(III) THE POTENTIAL TRANSFEREE DEMONSTRATES THE ABILITY**  
20 **TO RETURN THE PROPERTY TO PRODUCTIVE USE WITHIN A REASONABLE PERIOD OF**  
21 **TIME;**

22                   **(IV) THE AUTHORITY FINDS THAT A TRANSFER UNDER THIS**  
23 **SECTION IS NECESSARY:**

24                           1.    **TO ELIMINATE A BLIGHTING INFLUENCE; AND**

25                           2.    **TO PREVENT THE TAX ABANDONMENT OF A**  
26 **PROPERTY; AND**

27                   **(V) THE POTENTIAL TRANSFEREE PRESENTS EVIDENCE TO THE**  
28 **AUTHORITY THAT FAIR MARKET VALUE IS BEING PAID.**

29                   **(2) THE AUTHORITY MAY WAIVE THE REQUIREMENT IN PARAGRAPH**  
30 **(1)(V) OF THIS SUBSECTION IF:**

1                   **(I) THE POTENTIAL TRANSFEREE IS A NONPROFIT**  
2 **ORGANIZATION AS DEFINED IN § 1-101 OF THE HOUSING AND COMMUNITY**  
3 **DEVELOPMENT ARTICLE; AND**

4                   **(II) THE COUNTY RECEIVES FROM THE TRANSFEROR AN**  
5 **AMOUNT EQUAL TO ANY FEDERAL, STATE, OR LOCAL INCOME TAX BENEFIT**  
6 **REALIZED BY THE TRANSFEROR AS A RESULT OF A DEDUCTION FROM INCOME FOR**  
7 **A CHARITABLE CONTRIBUTION OF THE PROPERTY TO A NONPROFIT ORGANIZATION.**

8                   **(3) IF THE CONDITIONS IN PARAGRAPH (2) OF THIS SUBSECTION ARE**  
9 **MET, THE TRANSFEROR'S PROPERTY TAX DEBT SHALL BE REDUCED BY AN AMOUNT**  
10 **EQUAL TO THE FAIR MARKET VALUE OF THE TRANSFERRED PROPERTY.**

11                   **(C) THE RELEASE OF A LIEN FOR COUNTY REAL PROPERTY TAXES,**  
12 **CHARGES, OR ASSESSMENTS AS AUTHORIZED UNDER SUBSECTION (B) OF THIS**  
13 **SECTION DOES NOT ABATE THE TRANSFEROR'S LIABILITY FOR THE REMAINING**  
14 **AMOUNT OF THE TAX DEBT.**

15                   **(D) THE AUTHORITY MAY SET ADDITIONAL STANDARDS AND**  
16 **REQUIREMENTS FOR APPROVAL OF THE RELEASE OF LIENS UNDER THIS SECTION.**

17                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
18 October 1, 2017.