

HOUSE BILL 1221

Q2

1lr2727

By: **Delegate Conaway**

Introduced and read first time: February 8, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Tax Sales – Water and Sewer Liens**

3 FOR the purpose of prohibiting the amount of any lien for unpaid charges for water and
4 sewer service from being considered in determining the amount of total taxes on a
5 property for purposes of a certain requirement that certain owner–occupied property
6 in Baltimore City be withheld from tax sale; and generally relating to tax sales in
7 Baltimore City.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section 14–811(b)(2)

11 Annotated Code of Maryland

12 (2019 Replacement Volume and 2020 Supplement)

13 BY repealing and reenacting, without amendments,

14 Article – Tax – Property

15 Section 14–811(b)(3) and 14–849.1

16 Annotated Code of Maryland

17 (2019 Replacement Volume and 2020 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – Property**

21 14–811.

22 (b) (2) **(I)** In Baltimore City, the collector shall withhold from sale
23 owner–occupied residential property, when the total taxes on the property, including
24 interest and penalties, amount to less than \$750.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(II) THE AMOUNT OF ANY LIEN FOR UNPAID CHARGES FOR**
2 **WATER AND SEWER SERVICE MAY NOT BE CONSIDERED IN DETERMINING THE**
3 **AMOUNT OF TOTAL TAXES ON A PROPERTY FOR PURPOSES OF SUBPARAGRAPH (I)**
4 **OF THIS PARAGRAPH.**

5 (3) In Baltimore City, the collector shall withhold from sale residential
6 property or property that is exempt from taxation under § 7–204(1) or (2) of this article, if
7 the taxes on the property consist only of a lien for unpaid charges for water and sewer
8 service.

9 14–849.1.

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

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

13 (2) the property is not:

14 (i) a residential property; or

15 (ii) real property that is exempt from taxation under § 7–204(1) or
16 (2) of this article; and

17 (3) the unpaid charges for water and sewer service are at least 3 quarters
18 in arrears.

19 (b) Notwithstanding subsection (a) of this section, the Mayor and City Council
20 may enforce a lien on a property other than residential property or real property that is
21 exempt from taxation under § 7–204(1) or (2) of this article for unpaid water and sewer
22 service that is less than \$350 if the property is being sold to enforce another lien.

23 (c) This section does not affect any other right or remedy of Baltimore City for the
24 collection of a water and sewer service charge.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
26 1, 2021.