
By: Delegate Edwards

Introduced and read first time: January 27, 1997

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Garrett County - Property Taxes - Procedures**

3 FOR the purpose of repealing from the Public Local Laws of Garrett County certain
4 provisions relating to property taxes, including provisions concerning the collection
5 of delinquent taxes, sale of property and disposition of property following a tax sale,
6 and the operation of the office of County Treasurer; authorizing the Garrett County
7 Commissioners to set by resolution the date and time of a tax sale; specifying certain
8 publication requirements pertaining to delinquent taxes in Garrett County; making
9 a stylistic change; and generally relating to the collection of property taxes in
10 Garrett County.

11 BY repealing

12 The Public Local Laws of Garrett County
13 Section 110-12 through 110-18, inclusive, and 110-20 and 110-21
14 Article 12 - Public Local Laws of Maryland
15 (1985 Edition and December 1996 Supplement, as amended)

16 BY adding to

17 Article - Tax - Property
18 Section 14-808(d)
19 Annotated Code of Maryland
20 (1994 Replacement Volume and 1996 Supplement)

21 BY repealing and reenacting, with amendments,

22 Article - Tax - Property
23 Section 14-813(a)
24 Annotated Code of Maryland
25 (1994 Replacement Volume and 1996 Supplement)

26 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
27 MARYLAND, That Section(s) 110-12 through 110-18, inclusive, and 110-20 and 110-21
28 of Article 12 - Garrett County of the Code of Public Local Laws of Maryland be repealed.

29 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
30 read as follows:

2

1 **Article - Tax - Property**

2 14-808.

3 (D) IN GARRETT COUNTY, THE BOARD OF COUNTY COMMISSIONERS SHALL
4 SET BY RESOLUTION THE DATE AND TIME OF A TAX SALE.

5 14-813.

6 (a) (1) At any time after 30 days from the mailing of the statement and notice,
7 the collector shall cause to be published, 4 times, once a week for 4 successive weeks in 1
8 or more newspapers that have a general circulation in the county in which the property is
9 located, a notice that the property will, on the date and at the place named in the notice,
10 be sold at public auction.

11 (2) In Frederick COUNTY, GARRETT COUNTY, and Queen Anne's
12 [Counties] COUNTY, the notice shall be published 3 times, once a week for 3 successive
13 weeks.

14 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
15 July 1, 1997.