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1997 Regular Session  
7lr1554

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**By: Delegate Edwards**

Introduced and read first time: January 27, 1997

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: March 14, 1997

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CHAPTER \_\_\_\_

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

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1 (1994 Replacement Volume and 1996 Supplement)

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4 of Article 12 - Garrett County of the Code of Public Local Laws of Maryland be repealed.

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

7 **Article - Tax - Property**

8 14-808.

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

11 14-813.

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

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

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