
By: **Delegate Edwards**

Introduced and read first time: February 9, 1998

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Garrett County - Delinquent Municipal Property Taxes - Obligation of**
3 **County Treasurer to Conduct Sale**

4 FOR the purpose of providing that, in Garrett County, the County tax collector is
5 required to advertise and sell real property located within a municipal
6 corporation in accordance with certain procedures when municipal property
7 taxes have not been paid; specifying the obligations of the municipal corporation
8 if there is no other purchaser of the property; specifying the obligations of the
9 County if the County purchases the property; making stylistic changes;
10 providing for the application of this Act; and generally relating to the sale of
11 property for unpaid municipal taxes in Garrett County.

12 BY repealing and reenacting, with amendments,
13 Article - Tax - Property
14 Section 14-809
15 Annotated Code of Maryland
16 (1994 Replacement Volume and 1997 Supplement)

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

19 **Article - Tax - Property**

20 14-809.

21 (a) (1) When a property in a municipal corporation is delinquent in the
22 payment of municipal corporation taxes or charges levied against the property, the
23 appropriate municipal corporation official charged with the collection of taxes shall
24 notify the collector of the county of the unpaid taxes or charges on the property.

25 (2) If the procedures of this subtitle are not instituted by the county
26 collector on or before 30 days after receiving the notice from the municipal
27 corporation collector, the municipal corporation collector at any time after the 30-day
28 period expires may use the provisions and procedures of this subtitle to sell the

1 property for unpaid municipal corporation taxes or charges to the same extent that
2 these provisions and procedures are available to county collectors.

3 (b) (1) THIS SUBSECTION APPLIES IN CALVERT COUNTY AND GARRETT
4 COUNTY.

5 (2) [In Calvert County the] THE county collector shall use the provisions
6 and procedures of this subtitle on notification by the municipal corporation collector
7 of unpaid municipal corporation taxes and proceed to advertise and sell any real
8 property located in any municipal corporation in [Calvert County] THE COUNTY on
9 which municipal corporation taxes are delinquent.

10 (3) The municipal corporation, in which the property being sold is
11 located, shall buy in and hold, and pay the costs of the sale for any property offered for
12 sale for nonpayment of municipal corporation taxes only for which there is no other
13 purchaser.

14 (4) If the municipal corporation purchases the property at the tax sale,
15 the municipal corporation shall pay to [Calvert County] THE COUNTY any taxes owed
16 to the county and any costs incurred by the county in the sale of that property. If
17 [Calvert County] THE COUNTY purchases any property located in a municipal
18 corporation in that county that is being sold for delinquent taxes, the county shall pay
19 to the municipal corporation any taxes owed to the municipal corporation for that
20 property.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 July 1, 1998 and shall be applicable to taxable years beginning after June 30, 1998.