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By: **Delegate Edwards**

Introduced and read first time: February 9, 1998

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: March 25, 1998

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CHAPTER \_\_\_\_\_

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

1 appropriate municipal corporation official charged with the collection of taxes shall  
2 notify the collector of the county of the unpaid taxes or charges on the property.

3           (2)       If the procedures of this subtitle are not instituted by the county  
4 collector on or before 30 days after receiving the notice from the municipal  
5 corporation collector, the municipal corporation collector at any time after the 30-day  
6 period expires may use the provisions and procedures of this subtitle to sell the  
7 property for unpaid municipal corporation taxes or charges to the same extent that  
8 these provisions and procedures are available to county collectors.

9       (b)       (1)       THIS SUBSECTION APPLIES IN CALVERT COUNTY AND GARRETT  
10 COUNTY.

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

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

20           (4)       If the municipal corporation purchases the property at the tax sale,  
21 the municipal corporation shall pay to [Calvert County] THE COUNTY any taxes owed  
22 to the county and any costs incurred by the county in the sale of that property. If  
23 [Calvert County] THE COUNTY purchases any property located in a municipal  
24 corporation in that county that is being sold for delinquent taxes, the county shall pay  
25 to the municipal corporation any taxes owed to the municipal corporation for that  
26 property.

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