

**Department of Legislative Services**  
Maryland General Assembly

**FISCAL NOTE**

House Bill 600 (Delegate Edwards)

Ways and Means

---

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

---

This bill provides that Garrett County shall advertise and sell any real property on which municipal property taxes are delinquent if a municipality notifies the county that the taxes are delinquent.

This bill is effective July 1, 1998, and is applicable to all taxable years beginning after June 30, 1998.

---

**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Minimal impact on Garrett County expenditures. Revenues would not be affected.

**Small Business Effect:** Minimal impact on small businesses.

---

**Fiscal Analysis**

**Local Expenditures:** There are eight municipalities in Garrett County, each of which does its own property tax billing. As a result, municipal property taxes for a property may go unpaid even when State and county taxes have been paid. If this is the case, a municipality may be required to take a property to tax sale in an effort to recover the taxes. If a municipality notifies the county that there are delinquent municipal property taxes on a property, this bill would require Garrett County to sell that property at tax sale. This would increase county administrative expenditures and reduce municipal administrative expenditures, but any overall impact is expected to be minimal.

---

**Information Sources:** Department of Assessments and Taxation, Garrett County,  
Department of Legislative Services

**Fiscal Note History:** First Reader - March 17, 1998

lc

---

Analysis by: Ryan Bishop

Reviewed by: John Rixey

Direct Inquiries to:

John Rixey, Coordinating Analyst

(410) 841-3710

(301) 858-3710