

Department of Legislative Services
Maryland General Assembly

FISCAL NOTE

House Bill 1397 (Allegany County Delegation)

Ways and Means

**Allegany County Sanitary Commission - Collection of Delinquent Charges -
Tax Sales**

This bill allows the Allegany County Sanitary Commission to request the county tax collector to conduct a sale of real property at a county tax sale to enforce a lien for any unpaid benefit assessment or other charges. Any sale would be conducted using the same procedures for the sale of property with delinquent property taxes.

Fiscal Summary

State Effect: None.

Local Effect: Allegany County revenues and expenditures could increase by an indeterminate amount, with any expenditure increase offset by proceeds from the sale of property.

Small Business Effect: Minimal impact on small businesses.

Fiscal Analysis

Local Effect: Allegany County revenues could increase by an indeterminate amount due to the sale of property that has unpaid benefit assessments or other charges. For example, approximately 589 accounts totaling about \$150,000 in unpaid assessments and charges are currently past due by at least one year. This bill could allow Allegany County to recoup some or all of these past due charges through the sale of properties at a tax sale.

If the county does conduct a tax sale to enforce a lien as addressed by the bill, county expenditures could increase by a minimal amount due to advertising and other administrative

costs. These costs, however, would be offset by the proceeds from the sale of property.

If the county could not sell the property, expenditures could increase due to maintenance costs on the unsold property. Although the specific amount cannot be reliably estimated at this time, it is assumed that any expenditure increase would be minimal.

Information Sources: Allegany County, Department of Legislative Services

Fiscal Note History: First Reader - March 23, 1998

Inc

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