
By: **Senator Baker**

Introduced and read first time: February 4, 2000

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Cecil County - Property Taxes - Collection**

3 FOR the purpose of altering provisions of law regarding the collection of certain taxes
4 by the County Treasurer of Cecil County; limiting the rate of interest a
5 municipal corporation in Cecil County may charge for an overdue property tax;
6 altering provisions of law requiring the Treasurer to make a certain deduction
7 against certain taxes collected for certain expenses; altering provisions of law
8 regarding the time frame and notice sent to certain individuals regarding
9 unpaid taxes; repealing a provision of law prohibiting the payment of attorney's
10 fees in relation to the sale of certain property for taxes; authorizing the
11 Treasurer to collect certain charges and fees for certain municipal corporations
12 under certain circumstances; requiring the Treasurer to remit certain charges
13 and fees to certain municipal corporations; making stylistic changes; and
14 generally relating to the collection of property taxes in Cecil County.

15 BY repealing and reenacting, without amendments,
16 Article - Tax - Property
17 Section 14-603(a)
18 Annotated Code of Maryland
19 (1994 Replacement Volume and 1999 Supplement)

20 BY repealing and reenacting, with amendments,
21 Article - Tax - Property
22 Section 14-603(b) and 14-810(c)
23 Annotated Code of Maryland
24 (1994 Replacement Volume and 1999 Supplement)

25 BY repealing and reenacting, with amendments,
26 The Public Local Laws of Cecil County
27 Section 34-13
28 Article 8 - Public Local Laws of Maryland
29 (1989 Edition and November 1999 Supplement, as amended)

1 BY adding to
2 The Public Local Laws of Cecil County
3 Section 78-4
4 Article 8 - Public Local Laws of Maryland
5 (1989 Edition and November 1999 Supplement, as amended)

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

8 **Article - Tax - Property**

9 14-603.

10 (a) Except as provided in subsection (b) of this section and for estimated
11 personal property tax in § 14-604 of this subtitle, the rate of interest for full year
12 county or municipal corporation property tax or taxing district property tax is
13 two-thirds of 1% for each month or fraction of a month that the county or municipal
14 corporation property tax or taxing district property tax is overdue.

15 (b) For the following counties and municipal corporations the rate of interest
16 for each month or fraction of a month that county or municipal corporation property
17 tax or taxing district property tax is overdue is:

18 (1) 1% for Garrett County;

19 (2) 1% for the City of Salisbury;

20 (3) 1% for Washington County;

21 (4) 1% for Somerset County; and

22 (5) the rate set by law by:

23 (i) the governing body of a county that has adopted a charter form
24 of government under Article XI-A of the Maryland Constitution;

25 (ii) the governing body of:

26 1. Allegany County;

27 2. the City of Annapolis;

28 3. Berlin, not exceeding 1.5%;

29 4. Caroline County, not exceeding 1%;

30 5. Cecil County, OR ANY MUNICIPAL CORPORATION IN CECIL
31 COUNTY, not exceeding 1%;

32 6. Dorchester County;

1 [to each delinquent] OF ALL UNPAID ACCOUNTS, showing the amount of the
2 assessment, the taxes due, and the charges that have been added. The notice shall
3 warn the delinquent that unless settlement in full is made before the next March 1,
4 the property so assessed will be advertised and sold according to the provisions of this
5 section and part III of Title 14, Subtitle 8 of the Tax - Property Article of the
6 Annotated Code of Maryland.

7 B. Immediately after the levy is made, the Treasurer shall make out the bill
8 of each taxpayer and [upon application] shall forward the bill by mail or otherwise to
9 the person, or the person's agent, to whom taxes have been assessed. On March 1 of
10 each year, the Treasurer shall make an alphabetical list by election districts, in their
11 numerical order, of taxes due and in arrears. The list shall contain the name of each
12 person or body corporate assessed with property on which taxes are due and in
13 arrears, a brief description of the property, real and personal, and references to
14 conveyances or another description that identifies real property, and the amount of
15 the tax levied and in arrears, with the interest and costs that will accrue through the
16 day of sale. A notice shall be attached to the list stating that if the taxes are not paid
17 on or before the first Monday in June, together with the interest accrued and the
18 proportional cost of advertising and fees, the Treasurer will proceed at 10:00 a.m. on
19 the first Monday in June, at the courthouse in the county, to offer each parcel of land
20 or the personal property for sale to the highest bidder for cash. The list and notice
21 shall be published 4 times, once a week for 4 successive weeks prior to the first
22 Monday in June in 1 or more newspapers having a general circulation in the county.
23 On the first Monday in June, the Treasurer shall, at the hour and places named in the
24 advertisement, proceed to sell the parcels of land and the personal property,
25 beginning with the first on the list, and so on in order. The sale shall continue each
26 secular day, legal holidays excepted, from 10:00 a.m. until 4:30 p.m. until each
27 property has been offered. If the Treasurer, by reason of illness or other disability, is
28 unable to conduct the sale, then a deputy appointed by the treasurer shall conduct the
29 sale and make the affidavit to the report of sales as provided for by law.

30 C. Provided, however, that on or before the 30th day of September in each
31 year, the Treasurer shall accept one-third (1/3) of the taxes due by each of said
32 taxpayers. On or before the first day of April, each year, the Treasurer shall accept the
33 second one-third (1/3) of taxes due by each of said taxpayers. On or before the
34 scheduled sale of the property, the Treasurer shall accept the remaining one-third
35 (1/3) of taxes due by each of said taxpayers.

36 D. The Treasurer, in and about the collection of delinquent taxes, shall have
37 all the powers and authority of a collector of taxes under the Annotated Code of
38 Maryland; and should the Treasurer deem it impracticable to sell personal property
39 liable for taxes at the time and place aforesaid, then he may advertise and sell said
40 personal property under the power and authority conferred upon collectors of taxes by
41 the Tax - Property Article of the Annotated Code of Maryland, provided that the
42 Treasurer shall proceed with such sales as soon as possible after the first Monday in
43 June, as named in this section.

44 E. The Treasurer is not entitled to any commission on the amount of sales
45 made by him in pursuance of the provisions of this section.

1 F. Property sold for taxes may be redeemed as provided by the Annotated
2 Code of Maryland upon the payment of the taxes, with interest, costs of [advertising]
3 ADVERTISING, and actual expenses of sale[, but no payment shall be required for
4 attorney's fees].

5 G. The treasurer, in and about the collection of delinquent taxes, shall have
6 authority to employ such counsel as may be necessary to advise and assist the
7 Treasurer; and the reasonable cost of legal assistance and advice shall be paid by the
8 Board of County Commissioners of Cecil County, upon the order of the Treasurer.

9 H. Delinquent taxes, interest due on the taxes, and any costs or penalties due
10 and owing on or after May 1 of each year shall be paid by cash, cashier's check,
11 certified check, [or] money order OR CREDIT CARD.

12 78-4.

13 AT THE REQUEST OF A MUNICIPAL CORPORATION LOCATED WITHIN CECIL
14 COUNTY, THE TREASURER SHALL COLLECT ANY REASONABLE FEES AND CHARGES
15 IMPOSED BY THE MUNICIPAL CORPORATION AND, ON RECEIPT, REMIT THE FEES AND
16 CHARGES TO THE MUNICIPAL CORPORATION.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
18 June 1, 2000.