

Department of Legislative Services
Maryland General Assembly
2001 Session

FISCAL NOTE
Revised

House Bill 800
Ways and Means

(Delegate Campbell)

Budget and Taxation

Baltimore City - Tax Sales - Notice

This bill decreases from four to two the number of times notice of a property tax sale has to be advertised in Baltimore City. Notice of the tax sale must also be posted on the city's website four weeks prior to the sale. The newspaper notice must include a statement that the notice will be posted on the city's website along with instructions on how the public can access the website.

The bill is effective July 1, 2001.

Fiscal Summary

State Effect: None. The bill would not directly affect State governmental operations or finances.

Local Effect: Baltimore City expenditures could decrease by approximately \$175,000 annually. No effect on revenues.

Small Business Effect: None.

Analysis

Current Law: Notice must be published four times, once a week for four successive weeks in one or more newspapers that have a general circulation in the city.

Background: The city currently advertises once in the Baltimore Sun, twice in the Daily Record, and once in the Baltimore Afro-American.

Local Effect: The city's advertising costs related to tax sales total approximately \$700,000 annually. The city recovers about half of these costs through the sale of half the properties meaning the city's unrecovered advertising costs total \$350,000 annually. This bill cuts the city's advertising costs in half because they will only be required to advertise two times instead of four times. Assuming the same rate of tax sales, the city could potentially save \$175,000 in advertising costs annually.

Any expense for posting tax sales on the city's website, if any, could be handled with existing resources.

Additional Information

Prior Introductions: None.

Cross File: SB 386 (Senator Hoffman) – Budget and Taxation.

Information Source(s): Baltimore City, Department of Legislative Services

Fiscal Note History: First Reader – February 20, 2001
cm/jr Revised – House Third Reader – March 27, 2001

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