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By: **Frederick County Delegation**

Introduced and read first time: January 22, 2003

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Frederick County - Annual Tax Sales - Notice**

3 FOR the purpose of repealing the requirement in Frederick County that certain  
4 information regarding annual tax sales be published in certain newspapers at  
5 certain times; making this Act an emergency measure; and generally relating to  
6 Frederick County tax sales.

7 BY repealing and reenacting, with amendments,  
8 The Public Local Laws of Frederick County  
9 Section 2-7-103(a)  
10 Article 11 - Public Local Laws of Maryland  
11 (1979 Edition and April 2002 Supplement, as amended)

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

14 **Article 11 - Frederick County**

15 2-7-103.

16 (a) (1) On or before March 1 each year the county treasurer shall make an  
17 alphabetical list by election districts in their numerical order of taxes due July first of  
18 the preceding year and now in arrears. The list shall contain:

19 (i) The names of the persons or corporations assessed with  
20 property upon which taxes are due and in arrears,

21 (ii) A brief description of the property, certain of identification, and

22 (iii) The amount of the tax levied and in arrears, with the interests  
23 and costs accrued, and to accrue thereon, to the day of sale.

24 (2) The county treasurer shall notify the person or corporation by mail  
25 that if the tax is not paid on or before the next second Monday in May, together with  
26 the interest accrued thereon and the proportional costs of notice and fees, the county  
27 treasurer will proceed at 10:00 a.m. on the second Monday in May, at the public place

1 in the county designated in the notice, to offer each of such parcels of land and  
2 premises for sale to the highest bidder for cash.

3           [(3)       The list and notice shall be published in at least two newspapers  
4 printed and published in the county once a week for three consecutive weeks prior to  
5 the second Monday in May.]

6       SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an  
7 emergency measure, is necessary for the immediate preservation of the public health  
8 or safety, has been passed by a ye and nay vote supported by three-fifths of all the  
9 members elected to each of the two Houses of the General Assembly, and shall take  
10 effect from the date it is enacted.