

Department of Legislative Services
Maryland General Assembly
2003 Session

FISCAL AND POLICY NOTE
Revised

Senate Bill 441

(Frederick County Senators)

Budget and Taxation

Ways and Means

Frederick County - Annual Tax Sales - Notice

This emergency bill amends Frederick County public local law to alter the current requirement regarding tax sale notices. The bill requires tax sale notices to be published in at least one newspaper with a general circulation of at least 20,000 in the county once a week for three consecutive weeks prior to the second Monday in May.

Fiscal Summary

State Effect: None. The bill would affect local government operations only.

Local Effect: Frederick County advertising expenses could decrease by approximately \$25,000 annually.

Small Business Effect: None.

Analysis

Current Law: Frederick County public local law requires the county to advertise property tax sales in at least two newspapers printed and published in the county once a week for three consecutive weeks prior to the second Monday in May. State law also requires some counties, including Frederick, to publish tax sale notices in one or more newspapers three times, once a week for three successive weeks. The notice must specify the date and place of the auction where the property will be sold. The notice must also contain certain specified information regarding the location of the property, the owner of record, the assessment value, and the taxes owed.

Background: In 2002, the *Frederick Post* (morning) and *The News* (evening) were consolidated into one morning paper, *The Frederick News-Post*. There are no other local newspapers in Frederick County, therefore making it impossible for the county to publish tax sale notices in two separate newspapers as required by its public local law.

Local Expenditures: Frederick County anticipates that reducing the publication of tax sale notices from two to one newspapers will reduce its advertising costs by approximately \$25,000 annually. Any costs of advertising, however, are included in the expenses of the sale of the property and the county is reimbursed by the purchaser.

Additional Information

Prior Introductions: None.

Cross File: HB 88 (Frederick County Delegation) – Ways and Means.

Information Source(s): Frederick County, Department of Legislative Services

Fiscal Note History: First Reader - February 7, 2003
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