

Department of Legislative Services
Maryland General Assembly
2003 Session

FISCAL AND POLICY NOTE
Revised

House Bill 992

(Delegate Krysiak)

Environmental Matters

Judicial Proceedings

Real Property - Prerequisites to Recording

This bill provides that, with limited exceptions, property may not be transferred on the assessment books or records until all public taxes, assessments, and charges “currently due and owed” (rather than “due”) on the property have been paid to the treasurer, tax collector, or director of finance of the county in which the property is assessed.

The bill also provides that the certification requirements for payments of taxes, assessments, and charges before transferring property on the assessment books or records do not apply to deeds transferring property to Baltimore City when the city’s treasurer has certified that the conveyance does not impair the security for any public taxes, assessments, and charges due on the remaining property of the grantor.

Fiscal Summary

State Effect: The bill will not materially affect the finances or operations of the Clerk of the Circuit Court for Baltimore City.

Local Effect: The bill will not materially affect the finances or operations of Baltimore City.

Small Business Effect: Minimal.

Analysis

Current Law: Generally, property may not be transferred on the assessment books or records until: (1) all public taxes, assessments, and charges due on the property have

been paid to the treasurer, tax collector, or director of finance of the county where it is assessed; and (2) all taxes on personal property in the county due by the transferor have been paid when all land owned by the transferor in the county is being transferred. The certificate of the collecting agent showing that all taxes, assessments, and charges have been paid must be endorsed on the deed, and the endorsement is sufficient authority for transfer on the assessment books.

These requirements do not apply to deeds transferring property to a county when the county's controller or treasurer has certified that the conveyance does not impair the security for any public taxes, assessments, and charges due on the remaining property of the grantor in Anne Arundel, Baltimore, Carroll, Frederick, and Washington counties.

Additional Information

Prior Introductions: None.

Cross File: SB 718 (Senator McFadden) – Judicial Proceedings.

Information Source(s): Judiciary (Administrative Office of the Courts), Department of Assessments and Taxation, Baltimore City, Department of Legislative Services

Fiscal Note History: First Reader - March 17, 2003
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