

# HOUSE BILL 722

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8lr0024

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By: **Chair, Ways and Means Committee (By Request – Departmental – Aging)**

Introduced and read first time: February 4, 2008

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property – Tax Sale – Notification**

3 FOR the purpose of requiring in certain circumstances that notification of a property  
4 tax sale be provided to the local area agency on aging; providing that failure to  
5 provide certain notification does not invalidate or otherwise affect the sale; and  
6 generally relating to tax sales.

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – Property  
9 Section 14–812  
10 Annotated Code of Maryland  
11 (2007 Replacement Volume)

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

14 **Article – Tax – Property**

15 14–812.

16 At least 30 days before any property is first advertised for sale under this  
17 subtitle, the collector shall have mailed to the person who last appears as owner of the  
18 property on the collector’s tax roll, at the last address shown on the tax roll, a  
19 statement giving the name of the person, and the amounts of taxes due. On the  
20 statement there shall also appear the following notice:

21 .....  
22 “Date”

23 “This Is a Final Bill and Legal Notice to the Person Whose Name Appears on This  
24 Notice.”

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           “According to collector’s tax roll you are the owner of the property appearing on  
2 this notice. Some of the taxes listed are in arrears. Notice is given you that unless all  
3 taxes in arrears are paid on or before 30 days from the above date, the collector will  
4 proceed to sell the above property to satisfy your entire indebtedness. Interest and  
5 penalties must be added to the total at the time of payment.”

6           **IF AN INDIVIDUAL WHO LAST APPEARS AS AN OWNER OF THE PROPERTY**  
7 **ON THE COLLECTOR’S TAX ROLL HAS BEEN AN OWNER OF THE PROPERTY FOR**  
8 **THE LAST 25 YEARS ACCORDING TO THE LAND RECORDS, THE COLLECTOR**  
9 **SHALL MAIL, AT LEAST 30 DAYS BEFORE THE PROPERTY IS FIRST ADVERTISED,**  
10 **A COPY OF THE ABOVE STATEMENT AND NOTICE TO THE AREA AGENCY, AS**  
11 **DEFINED IN § 10-101 OF THE HUMAN SERVICES ARTICLE.**

12           In Baltimore County the above statement and notice shall also be posted by the  
13 collector at least 30 days before the property is first advertised, in a conspicuous place  
14 on the property to be sold.

15           Failure of the collector to mail the statement and notice to the last address of  
16 the person last assessed for the property, as it appears on the collector’s tax roll, **TO**  
17 **MAIL, IF APPLICABLE, A COPY OF THE STATEMENT AND NOTICE TO THE AREA**  
18 **AGENCY,** or in Baltimore County to post the statement and notice on the property, or  
19 to include any taxes in the statement and notice, does not invalidate or otherwise  
20 affect any tax, except a tax that is required to be but has not been certified as provided  
21 in § 14-810 of this subtitle, or any sale made under this subtitle to enforce payment of  
22 taxes, nor prevent nor stay any proceedings under this subtitle, nor affect the title of  
23 any purchaser.

24           **SECTION 2. AND BE IT FURTHER ENACTED,** That this Act shall take effect  
25 October 1, 2008.