

# SENATE BILL 533

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By: **Senators Muse, Conway, Exum, Forehand, Jones, Lenett, Madaleno, Peters, Pugh, and Stone**  
Introduced and read first time: February 4, 2010  
Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property – Tax Sale – Statement of Taxes in Arrears and Notice of Sale**

3 FOR the purpose of altering the length of time before property is advertised for sale  
4 for unpaid property taxes that a collector is required to have mailed a certain  
5 statement to the person who last appears on the tax roll as owner of the  
6 property; and generally relating to the length of time a collector is required to  
7 wait after mailing a certain notice before the collector may advertise the sale of  
8 property at public auction.

9 BY repealing and reenacting, with amendments,  
10 Article – Tax – Property  
11 Section 14–812 and 14–813(a)(1)  
12 Annotated Code of Maryland  
13 (2007 Replacement Volume and 2009 Supplement)

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

16 **Article – Tax – Property**

17 14–812.

18 At least [30] **90** days before any property is first advertised for sale under this  
19 subtitle, the collector shall have mailed to the person who last appears as owner of the  
20 property on the collector’s tax roll, at the last address shown on the tax roll, a  
21 statement giving the name of the person, and the amounts of taxes due. On the  
22 statement there shall also appear the following notice:

23 .....  
24 “Date”

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



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

3 “According to the collector’s tax roll you are the owner of the property appearing  
4 on this notice. Some of the taxes listed are in arrears. Notice is given you that unless  
5 all taxes in arrears are paid on or before [30] 90 days from the above date, the  
6 collector will proceed to sell the above property to satisfy your entire indebtedness.  
7 Interest and penalties must be added to the total at the time of payment.”

8 For any individual who last appears as an owner of the property on the  
9 collector’s tax roll who has been listed as an owner of the property on the collector’s tax  
10 roll for at least the last 25 years, the collector shall provide, at least [30] 90 days  
11 before the property is first advertised, a list that includes the individual’s name and  
12 address and notice to the area agency, as defined in § 10–101 of the Human Services  
13 Article.

14 In Baltimore County the above statement and notice shall also be posted by the  
15 collector at least [30] 90 days before the property is first advertised, in a conspicuous  
16 place on the property to be sold.

17 Failure of the collector to mail the statement and notice to the last address of  
18 the person last assessed for the property, as it appears on the collector’s tax roll, to  
19 mail, if applicable, a list including the name and address of an individual receiving the  
20 statement who has been listed as an owner of the property on the collector’s tax roll for  
21 at least the last 25 years and notice to the area agency, or in Baltimore County to post  
22 the statement and notice on the property, or to include any taxes in the statement and  
23 notice, does not invalidate or otherwise affect any tax, except a tax that is required to  
24 be but has not been certified as provided in § 14–810 of this subtitle, or any sale made  
25 under this subtitle to enforce payment of taxes, nor prevent nor stay any proceedings  
26 under this subtitle, nor affect the title of any purchaser.

27 14–813.

28 (a) (1) At any time after [30] 90 days from the mailing of the statement  
29 and notice, the collector shall cause to be published, 4 times, once a week for 4  
30 successive weeks in 1 or more newspapers that have a general circulation in the  
31 county in which the property is located, a notice that the property will, on the date and  
32 at the place named in the notice, be sold at public auction.

33 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
34 October 1, 2010.