

# SENATE BILL 733

L2, Q2

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CF 0lr1963

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By: **Cecil County Senators**

Introduced and read first time: February 10, 2010

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Cecil County – Budget and Taxes**

3 FOR the purpose of repealing a requirement that a certain public notice contain a copy  
4 of the proposed budget of Cecil County; requiring that a certain public notice  
5 indicate that the proposed budget of Cecil County will be available on the  
6 county website and shall be reproduced and made available to the public on  
7 request; repealing a certain provision relating to when certain taxes are in  
8 arrears and when certain interest shall be charged and collected; providing that  
9 certain taxes are due and payable in accordance with certain provisions of law;  
10 repealing a requirement that the Treasurer of Cecil County shall make a certain  
11 list alphabetical; altering the place where the Treasurer of Cecil County shall  
12 hold a certain tax sale under certain circumstances; repealing a certain  
13 provision relating to when the Treasurer of Cecil County shall accept certain tax  
14 payments; authorizing that certain delinquent taxes, interest, and certain costs  
15 or penalties may be payable by a credit card as honored by the county; and  
16 generally relating to the Cecil County budget and taxes.

17 BY repealing and reenacting, with amendments,  
18 The Public Local Laws of Cecil County  
19 Section 34–7 and 34–13  
20 Article 8 – Public Local Laws of Maryland  
21 (1989 Edition and July 2009 Supplement, as amended)

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

24 **Article 8 – Cecil County**

25 34–7.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 In each year during the month of May the Board of Estimates prior to the  
2 adoption of the budget shall hold at least two public hearings on the proposed budget,  
3 one of which shall be held during evening hours. Public notice of the time and place of  
4 each hearing shall be published at least 1 week before a hearing in at least one  
5 newspaper of general circulation in Cecil County. [The public notice shall contain a  
6 copy of the proposed budget. In addition, the public notice shall state separately the  
7 name of each nongovernmental, nonprofit agency receiving a grant under the budget  
8 and the amount of the proposed grant.] **THE PUBLIC NOTICE SHALL INDICATE**  
9 **THAT THE PROPOSED BUDGET WILL BE MADE AVAILABLE ON THE COUNTY**  
10 **WEBSITE AND SHALL BE REPRODUCED AND MADE AVAILABLE TO THE PUBLIC**  
11 **ON REQUEST.** From May 1 to June 1 in each year at least one copy of the proposed  
12 budget shall be available for public inspection at the office of the Board of Estimates  
13 during all regular business hours.

14 34-13.

15 A. [On and after October 1 of each year taxes shall be deemed in arrears.  
16 Interest shall be charged and collected from October 1 until the taxes are paid.]  
17 **TAXES ARE DUE AND PAYABLE IN ACCORDANCE WITH TITLE 10, SUBTITLES 1**  
18 **AND 2 OF THE TAX – PROPERTY ARTICLE OF THE ANNOTATED CODE OF**  
19 **MARYLAND.** Immediately after December 1, the Treasurer shall send notice of all  
20 unpaid accounts, showing the amount of the assessment, the taxes due, and the  
21 charges that have been added. The notice shall warn the delinquent that unless  
22 settlement in full is made before the next March 1, the property so assessed will be  
23 advertised and sold according to the provisions of this section and Part III of Title 14,  
24 Subtitle 8 of the Tax – Property Article of the Annotated Code of Maryland.

25 B. Immediately after the levy is made, the Treasurer shall make out the bill  
26 of each taxpayer and shall forward the bill by mail or otherwise to the person, or the  
27 person's agent, to whom taxes have been assessed. On March 1 of each year, the  
28 Treasurer shall make [an alphabetical] A list by election districts, in their numerical  
29 order, of taxes due and in arrears. The list shall contain the name of each person or  
30 body corporate assessed with property on which taxes are due and in arrears, a brief  
31 description of the property, real and personal, and references to conveyances or  
32 another description that identifies real property, and the amount of the tax levied and  
33 in arrears, with the interest and costs that will accrue through the day of sale. A  
34 notice shall be attached to the list stating that if the taxes are not paid on or before the  
35 first Monday in June, together with the interest accrued and the proportional cost of  
36 advertising and fees, the Treasurer will proceed at 10:00 a.m. on the first Monday in  
37 June, at the [courthouse in the county] **COUNTY ADMINISTRATION BUILDING**, to  
38 offer each parcel of land or the personal property for sale to the highest bidder for  
39 cash. The list and notice shall be published four times, once a week for four successive  
40 weeks prior to the first Monday in June in one or more newspapers having a general  
41 circulation in the county. On the first Monday in June, the Treasurer shall, at the  
42 hour and places named in the advertisement, proceed to sell the parcels of land and  
43 the personal property, beginning with the first on the list, and so on in order. The sale  
44 shall continue each secular day, legal holidays excepted, from 10:00 a.m. until 4:30

1 p.m. until each property has been offered. If the Treasurer, by reason of illness or  
2 other disability, is unable to conduct the sale, then a deputy appointed by the  
3 Treasurer shall conduct the sale and make the affidavit to the report of sales as  
4 provided for by law.

5 [C. Provided, however, that on or before the 30th day of September in each  
6 year, the Treasurer shall accept 1/3 of the taxes due by each of said taxpayers. On or  
7 before the first day of April, each year, the Treasurer shall accept the second 1/3 of  
8 taxes due by each of said taxpayers. On or before the scheduled sale of the property,  
9 the Treasurer shall accept the remaining 1/3 of taxes due by each of said taxpayers.]

10 [D.] C. The Treasurer, in and about the collection of delinquent taxes,  
11 shall have all the powers and authority of a collector of taxes under the Annotated  
12 Code of Maryland; and should the Treasurer deem it impracticable to sell personal  
13 property liable for taxes at the time and place aforesaid, then he may advertise and  
14 sell said personal property under the power and authority conferred upon collectors of  
15 taxes by the Tax – Property Article of the Annotated Code of Maryland, provided that  
16 the Treasurer shall proceed with such sales as soon as possible after the first Monday  
17 in June, as named in this section.

18 [E.] D. The Treasurer is not entitled to any commission on the amount of  
19 sales made by him in pursuance of the provisions of this section.

20 [F.] E. Property sold for taxes may be redeemed as provided by the  
21 Annotated Code of Maryland upon the payment of the taxes, with interest, costs of  
22 advertising, and actual expenses of sale.

23 [G.] F. The treasurer, in and about the collection of delinquent taxes, shall  
24 have authority to employ such counsel as may be necessary to advise and assist the  
25 Treasurer; and the reasonable cost of legal assistance and advice shall be paid by the  
26 Board of County Commissioners of Cecil County, upon the order of the Treasurer.

27 [H.] G. Delinquent taxes, interest due on the taxes and any costs or  
28 penalties due and owing on or after May 1 of each year shall be paid by cash, cashier's  
29 check, certified check, money order or credit card **AS HONORED BY THE COUNTY**.

30 [I.] H. Upon payment in full of a county property tax bill in the month of  
31 July, and on the first semiannual installment payment of a county property tax bill in  
32 the month of July, there shall be a discount of 2% of said bill, and upon payment in full  
33 of a county property tax bill in the month of August, and on the first semiannual  
34 installment payment of a county property tax bill in the month of August, there shall  
35 be a 0% discount in the amount of the property tax.

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