

## **Chapter 603**

**(Senate Bill 733)**

AN ACT concerning

### **Cecil County – Budget and Taxes**

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

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

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

#### **Article 8 – Cecil County**

34–7.

In each year during the month of May the Board of Estimates prior to the adoption of the budget shall hold at least two public hearings on the proposed budget, one of which shall be held during evening hours. Public notice of the time and place of each hearing shall be published at least 1 week before a hearing in at least one newspaper of general circulation in Cecil County. [The public notice shall contain a copy of the proposed budget. In addition, the public notice shall state separately the name of each nongovernmental, nonprofit agency receiving a grant under the budget and the amount of the proposed grant.] **THE PUBLIC NOTICE SHALL INDICATE THAT THE PROPOSED BUDGET WILL BE MADE AVAILABLE ON THE COUNTY**

**WEBSITE AND SHALL BE REPRODUCED AND MADE AVAILABLE TO THE PUBLIC ON REQUEST.** From May 1 to June 1 in each year at least one copy of the proposed budget shall be available for public inspection at the office of the Board of Estimates during all regular business hours.

34-13.

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

B. Immediately after the levy is made, the Treasurer shall make out the bill of each taxpayer and shall forward the bill by mail or otherwise to the person, or the person's agent, to whom taxes have been assessed. On March 1 of each year, the Treasurer shall make [an alphabetical] A list by election districts, in their numerical order, of taxes due and in arrears. The list shall contain the name of each person or body corporate assessed with property on which taxes are due and in arrears, a brief description of the property, real and personal, and references to conveyances or another description that identifies real property, and the amount of the tax levied and in arrears, with the interest and costs that will accrue through the day of sale. A notice shall be attached to the list stating that if the taxes are not paid on or before the first Monday in June, together with the interest accrued and the proportional cost of advertising and fees, the Treasurer will proceed at 10:00 a.m. on the first Monday in June, at the [courthouse in the county] **COUNTY ADMINISTRATION BUILDING**, to offer each parcel of land or the personal property for sale to the highest bidder for cash. The list and notice shall be published four times, once a week for four successive weeks prior to the first Monday in June in one or more newspapers having a general circulation in the county. On the first Monday in June, the Treasurer shall, at the hour and places named in the advertisement, proceed to sell the parcels of land and the personal property, beginning with the first on the list, and so on in order. The sale shall continue each secular day, legal holidays excepted, from 10:00 a.m. until 4:30 p.m. until each property has been offered. If the Treasurer, by reason of illness or other disability, is unable to conduct the sale, then a deputy appointed by the Treasurer shall conduct the sale and make the affidavit to the report of sales as provided for by law.

[C. Provided, however, that on or before the 30th day of September in each year, the Treasurer shall accept 1/3 of the taxes due by each of said taxpayers. On or

before the first day of April, each year, the Treasurer shall accept the second 1/3 of taxes due by each of said taxpayers. On or before the scheduled sale of the property, the Treasurer shall accept the remaining 1/3 of taxes due by each of said taxpayers.]

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

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

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

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

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

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

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

**Approved by the Governor, May 20, 2010.**