

SENATE BILL 775

L3, Q8

2lr0618

By: **Senators Young, Colburn, and Ramirez**
Introduced and read first time: February 3, 2012
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Municipal Corporations – Collection of Charges**

3 FOR the purpose of requiring a collector of taxes for a municipal corporation, on
4 request by the municipal corporation, to collect certain charges imposed by the
5 municipal corporation, that by law are liens against certain real property, as
6 part of and in addition to any taxes due on the property; and generally relating
7 to the collection of certain charges imposed by a municipal corporation.

8 BY repealing and reenacting, without amendments,
9 Article 23A – Corporations – Municipal
10 Section 2(b)(17)
11 Annotated Code of Maryland
12 (2011 Replacement Volume)

13 BY repealing and reenacting, without amendments,
14 Article – Tax – Property
15 Section 4–201(a), 14–801(a) and (c), and 14–809(a)
16 Annotated Code of Maryland
17 (2007 Replacement Volume and 2011 Supplement)

18 BY repealing and reenacting, with amendments,
19 Article – Tax – Property
20 Section 4–201(b)
21 Annotated Code of Maryland
22 (2007 Replacement Volume and 2011 Supplement)

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

25 **Article 23A – Corporations – Municipal**

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



1 2.

2 (b) In addition to, but not in substitution of, the powers which have been, or
3 may hereafter be, granted to it, such legislative body also shall have the following
4 express ordinance-making powers:

5 (17) To provide that any valid charges, taxes or assessments made
6 against any real property within the municipality shall be liens upon such property to
7 be collected in the same manner as municipal taxes are collected.

8 **Article – Tax – Property**

9 4–201.

10 (a) Each collector shall collect:

11 (1) for property listed on the tax roll, the State and county taxes that
12 are due and any interest, penalties, and service charges on the property tax that are
13 due; and

14 (2) any tax on personal property imposed by § 10–210 of this article.

15 (b) **(1)** Except as otherwise provided by law, on request of a municipal
16 corporation or special taxing district, a collector may collect municipal corporation or
17 special taxing district taxes.

18 **(2) ON REQUEST OF A MUNICIPAL CORPORATION, A COLLECTOR**
19 **OF TAXES FOR A MUNICIPAL CORPORATION SHALL COLLECT A CHARGE**
20 **IMPOSED BY THE MUNICIPAL CORPORATION, THAT BY LAW IS A LIEN AGAINST**
21 **THE REAL PROPERTY ON WHICH IT IS IMPOSED OR ASSESSED, AS PART OF AND**
22 **IN ADDITION TO ANY TAXES DUE ON THE PROPERTY.**

23 14–801.

24 (a) In §§ 14–801 through 14–854 of this subtitle, the following words have
25 the meanings indicated.

26 (c) (1) “Tax” means any tax, or charge of any kind due to the State or any
27 of its political subdivisions, or to any other taxing agency, that by law is a lien against
28 the real property on which it is imposed or assessed.

29 (2) “Tax” includes interest, penalties, and service charges.

30 14–809.

1 (a) (1) When a property in a municipal corporation is delinquent in the
2 payment of municipal corporation taxes or charges levied against the property, the
3 appropriate municipal corporation official charged with the collection of taxes shall
4 notify the collector of the county of the unpaid taxes or charges on the property.

5 (2) If the procedures of this subtitle are not instituted by the county
6 collector on or before 30 days after receiving the notice from the municipal corporation
7 collector, the municipal corporation collector at any time after the 30-day period
8 expires may use the provisions and procedures of this subtitle to sell the property for
9 unpaid municipal corporation taxes or charges to the same extent that these
10 provisions and procedures are available to county collectors.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 October 1, 2012.