

Department of Legislative Services
Maryland General Assembly
2012 Session

FISCAL AND POLICY NOTE

House Bill 281

(St. Mary's County Delegation)

Environmental Matters

Judicial Proceedings

St. Mary's County - Real Property - Exception for Prerequisites to Recording

This bill exempts any deed transferring property to St. Mary's County from the requirements that all public taxes, assessments, and charges currently due and owed on the property and all taxes due on the transferor's personal property in the county have been paid if the controller or treasurer of the county has certified that the property transfer does not impair the ability of the county to collect any public taxes, assessments, and charges due on the grantor's remaining property.

Fiscal Summary

State Effect: Since it is assumed that this bill will apply in a limited number of cases, State finances are not materially affected.

Local Effect: St. Mary's County advises that the bill applies in a limited number of cases and the county intends to collect all public taxes, assessments, and charges on any property transferred to the county.

Small Business Effect: Minimal.

Analysis

Current Law: Generally, property may not be transferred on the assessment books or records until (1) all public taxes, assessments, and charges currently due and owed on the property have been paid to the treasurer, tax collector, or director of finance of the county in which the property is assessed; and (2) all taxes on personal property in the county due by the transferor have been paid when all land owned by the transferor in the county is being transferred.

The collection agent must endorse on the deed a certificate showing that all taxes, assessments, and charges have been paid. The endorsement is sufficient authority for transfer on the assessments books.

In Cecil, Charles, Dorchester, Harford, Howard, Kent, Queen Anne's, Somerset, and St. Mary's counties, no property may be transferred on the assessment books or records until all applicable taxes, assessments, and charges have been paid. The certificate of the collecting agent and municipal corporation designated by law showing that all taxes, assessments, and charges have been paid must be endorsed on the deed. The endorsement is sufficient authority for transfer on the assessments.

The requirement to pay all applicable taxes, assessments, and charges does not apply to any deed transferring property to specified counties or Baltimore City if the controller or treasurer of the county or the city has certified that the property transfer does not impair the ability of the jurisdiction to collect any public taxes, assessments, and charges due on the remaining property of the grantor. The exempted counties are Anne Arundel, Baltimore, Carroll, Frederick, and Washington counties.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): St. Mary's County, State Department of Assessments and Taxation, Department of Legislative Services

Fiscal Note History: First Reader - March 7, 2012
mc/kdm

Analysis by: Michael F. Bender

Direct Inquiries to:
(410) 946-5510
(301) 970-5510