

SENATE BILL 928

L1, M3

5lr3085
CF HB 1273

By: **Senator Mathias**

Constitutional Requirements Complied with for Introduction in the last 35 Days of Session
Introduced and read first time: March 10, 2015

Assigned to: Rules

Re-referred to: Budget and Taxation, March 16, 2015

Committee Report: Favorable

Senate action: Adopted

Read second time: March 23, 2015

CHAPTER _____

1 AN ACT concerning

2 **Somerset County Sanitary Commission – Enforcement of Liens – Tax Sale**
3 **Authorization**

4 FOR the purpose of authorizing the Somerset County Sanitary Commission to request the
5 county tax collector to conduct a sale of real property to enforce a lien representing
6 certain unpaid assessments or charges in accordance with certain procedures;
7 authorizing the tax collector in Somerset County to conduct a county tax sale for the
8 purpose of enforcing a certain lien; and generally relating to the levy and collection
9 of benefit assessments by the Somerset County Sanitary Commission.

10 BY repealing and reenacting, with amendments,

11 Article – Environment

12 Section 9–658

13 Annotated Code of Maryland

14 (2014 Replacement Volume)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

16 That the Laws of Maryland read as follows:

17 **Article – Environment**

18 9–658.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (a) When the sanitary commission has determined a benefit assessment, and
2 except as otherwise provided in this section, the sanitary commission shall levy a benefit
3 assessment, so that the levy will be effective on the July 1 that next follows the first March
4 31 that occurs on or before which the construction is completed on the project for which the
5 benefit assessment is made.

6 (b) (1) The Allegany County Sanitary Commission may make the levy of a
7 benefit assessment effective on the date on which the construction is completed on the
8 project for which the benefit assessment is made.

9 (2) If the Allegany County Sanitary Commission makes a levy on the date
10 on which the construction is completed, it shall prorate the levy on the basis of the benefit
11 assessment for an entire year and the time remaining until July 1.

12 (c) (1) The Dorchester County Sanitary Commission may make the levy of a
13 benefit assessment effective on the date on which:

14 (i) The construction is substantially completed; or

15 (ii) The system is in use for the project for which the benefit
16 assessment is made.

17 (2) If the Dorchester County Sanitary Commission makes a levy on the
18 date on which the construction is substantially completed or when the system is in use, it
19 shall prorate the levy on the basis of the benefit assessment for an entire year and the time
20 remaining until July 1.

21 (d) While unpaid, benefit assessments and other charges are a lien on the parcel
22 for which made.

23 (e) The lien granted by this section is subordinate only to State taxes and
24 municipal taxes.

25 (f) (1) As to each lien that arises against a parcel in the district, the sanitary
26 commission shall keep a public record that:

27 (i) Identifies the owners of the parcel;

28 (ii) Describes the parcel and gives any lot number of record that
29 applies to the parcel; and

30 (iii) Shows the amount of the lien.

31 (2) The sanitary commission shall file the record of liens among the land
32 records of the county where the parcel is located.

1 (3) The record of liens shall be legal notice of all existing liens in the
2 district.

3 (g) (1) To enforce the collection of unpaid benefit assessments or other charges
4 that are at least 60 days overdue, the sanitary commission, at any time, may:

5 (i) Sue any person who was an owner of record of the parcel at any
6 time since the benefit assessment was last paid; or

7 (ii) File a bill in equity to enforce a lien through a decree of sale of
8 property against any person who was an owner of record of the parcel at any time since the
9 benefit assessment was last paid.

10 (2) In addition to the actions that the sanitary commission may take under
11 paragraph (1) of this subsection, in Allegany County, Dorchester County, Garrett County,
12 and Somerset County, the sanitary commission may disconnect the service.

13 (3) When recorded, the lien is legal notice to any person who has any
14 interest in a parcel.

15 (h) (1) The governing body of Kent County may authorize by local law the sale
16 of real property to enforce a lien based on unpaid benefit assessments or other charges
17 under this subtitle. The procedures for establishment, notification, and enforcement of a
18 lien authorized by the governing body in accordance with this subsection shall conform to
19 the provisions of Chapter 152 of the Code of Kent County, governing collection of real
20 property taxes in arrears.

21 (2) If the sale of real property is authorized under paragraph (1) of this
22 subsection, in addition to any remedy under subsection (g) of this section, the sanitary
23 commission may request that the county tax collector conduct a sale of real property to
24 enforce a lien at a county tax sale in accordance with the same procedures governing the
25 sale of property for delinquent property taxes and the county tax collector may conduct the
26 sale.

27 (i) (1) In addition to any remedy under subsection (g) of this section, in
28 Allegany County [and], Dorchester County, **AND SOMERSET COUNTY**, the sanitary
29 commission may request the county tax collector to conduct a sale of real property to enforce
30 a lien representing any unpaid benefit assessment or other charges under this subtitle at
31 a county tax sale in accordance with the same procedures governing the sale of property for
32 delinquent property taxes.

33 (2) In Allegany County, the tax collector in Allegany County may conduct
34 a county tax sale for the purpose of enforcing a lien as specified in paragraph (1) of this
35 subsection.

SENATE BILL 928

1 (3) In Dorchester County, the tax collector in Dorchester County may
2 conduct a county tax sale for the purpose of enforcing a lien as specified in paragraph (1) of
3 this subsection.

4 (4) IN SOMERSET COUNTY, THE TAX COLLECTOR IN SOMERSET
5 COUNTY MAY CONDUCT A COUNTY TAX SALE FOR THE PURPOSE OF ENFORCING A
6 LIEN AS SPECIFIED IN PARAGRAPH (1) OF THIS SUBSECTION.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 October 1, 2015.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.