

**Department of Legislative Services**  
Maryland General Assembly  
2016 Session

**FISCAL AND POLICY NOTE**  
**First Reader**

Senate Bill 142 (Anne Arundel County Senators)  
Budget and Taxation

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**Anne Arundel County - Tax Sale Advertising**

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This bill repeals the requirement that the Anne Arundel County tax collector publish notices that a property will be sold at public auction in two newspapers and instead requires that the notices be published on the county's website.

The bill takes effect July 1, 2016.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Anne Arundel County expenditures decrease by approximately \$135,000 annually beginning in FY 2017. Revenues are not affected.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** At least 30 days after mailing a notice to the owner of a property that is to be sold at public auction to settle taxes owed to the county, the tax collector in Anne Arundel County must publish a notice that the property will be sold at public auction. This notice must include the date and location of the auction and specified information about the property. The notice must be published in two newspapers published in Anne Arundel County and must be published four times, once a week, for four successive weeks.

**Background:** In 2015, Anne Arundel County published notices related to 2,589 properties facing tax sale in the *Gazette* and the *Capital Gazette*, two newspapers published in the

county. The total cost of print advertising for the 2015 tax sale held in June of 2015 was \$135,275. Notices for the tax sale and a list of properties to be included were also published on the county's website.

**Local Expenditures:** Anne Arundel County expenditures decrease, beginning in fiscal 2017, by approximately \$135,000 annually as a result of the county no longer being required to publish notices in print. This estimate assumes that notices will be required for a similar number of properties in subsequent years. Because Anne Arundel County already publishes the required information on its website, the county is expected to be able to carry out the online publication requirement with existing resources.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Anne Arundel County, Department of Legislative Services

**Fiscal Note History:** First Reader - February 2, 2016  
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