

Chapter 387

(House Bill 1222)

AN ACT concerning

Baltimore City – Tax Sales – Notice Requirements

FOR the purpose of requiring that, in Baltimore City, a certain notice of tax sale contain certain itemized information regarding the taxes that the collector seeks to recover by means of the tax sale; and generally relating to tax sales in Baltimore City.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 14–812
Annotated Code of Maryland
(2019 Replacement Volume and 2020 Supplement)

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

Article – Tax – Property

14–812.

(a) (1) At least 30 days before any property is first advertised for sale under this subtitle, the collector shall have mailed to the person who last appears as owner of the property on the collector’s tax roll, at the last address shown on the tax roll, a statement giving the name of the person, and the amounts of taxes due.

(2) On the statement required under paragraph (1) of this subsection there shall also appear the following notice:

.....
“Date”

“This Is a Final Bill and Legal Notice to the Person Whose Name Appears on This Notice.”

“According to the collector’s tax roll you are the owner of the property appearing on this notice. Some of the taxes listed are in arrears. Notice is given you that unless all taxes in arrears are paid on or before 30 days from the above date, the collector will proceed to sell the above property to satisfy your entire indebtedness. Interest and penalties must be added to the total at the time of payment.”

(3) IN BALTIMORE CITY, THE NOTICE REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL INCLUDE AN ITEMIZED LIST OF THE SOURCE AND AMOUNT OF EACH TAX DUE THAT THE COLLECTOR SEEKS TO RECOVER THROUGH THE TAX SALE.

(b) The mailing required under subsection (a) of this section shall include a separate insert that includes the following:

(1) a clear, concise, and easily understandable summary of the tax sale process not exceeding one page in length that includes a simple explanation of the steps that a property owner is required to take to retain the property at each stage in the process;

(2) the statement “If this property is your principal residence and you are having difficulty paying the taxes on the property, there are programs that may help you.”;

(3) a statement that the State Tax Sale Ombudsman established under § 2–112 of this article or the County Tax Sale Ombudsman, if applicable, is available to:

(i) answer questions about the tax sale process; and

(ii) assist homeowners with applying for tax credits and other benefits that may help homeowners to pay delinquent taxes and retain their homes;

(4) the toll-free telephone number and website address of the State Tax Sale Ombudsman or the County Tax Sale Ombudsman, if applicable;

(5) a statement that free counseling is available to help homeowners make plans to pay their bills and keep their homes by calling the telephone number of:

(i) the Homeowner’s HOPE Hotline; or

(ii) another similar local housing counseling service chosen by the collector;

(6) the following information concerning the homeowners’ property tax credit under § 9–104 of this article:

(i) the statement “The homeowners’ property tax credit may significantly reduce the property taxes you owe if you have limited income and assets. You may be eligible for the credit at any age, but if you are 70 years old or older, you may be eligible for a special benefit that may reduce the taxes you owe for the past 3 years.”; and

(ii) the website address and telephone number of the State Tax Sale Ombudsman where more information is available about the homeowners’ property tax credit and how to apply;

(7) if the collector uses the tax sale process to enforce a lien for unpaid charges for water or sewer service and a water or sewer utility serving the collector's jurisdiction offers a program for discounted water or sewer rates for low-income customers:

(i) a brief description of the program for discounted water or sewer rates for low-income customers; and

(ii) information on how to apply for the program, including, if applicable, a website address and telephone number where more information and applications are available; and

(8) any other information that may assist low-income homeowners in avoiding tax sale costs or foreclosure that the collector considers appropriate.

(c) For any individual who last appears as an owner of the property on the collector's tax roll who has been listed as an owner of the property on the collector's tax roll for at least the last 25 years, the collector shall provide, at least 30 days before the property is first advertised, a list that includes the individual's name and address and notice to the area agency, as defined in § 10-101 of the Human Services Article.

(d) Failure of the collector to mail the statement and notice to the last address of the person last assessed for the property, as it appears on the collector's tax roll, to mail, if applicable, a list including the name and address of an individual receiving the statement who has been listed as an owner of the property on the collector's tax roll for at least the last 25 years and notice to the area agency, or to include any taxes in the statement and notice, does not invalidate or otherwise affect any tax, except a tax that is required to be but has not been certified as provided in § 14-810 of this subtitle, or any sale made under this subtitle to enforce payment of taxes, nor prevent nor stay any proceedings under this subtitle, nor affect the title of any purchaser.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2021.

Enacted under Article II, § 17(c) of the Maryland Constitution, May 30, 2021.