

## Chapter 75

**(House Bill 252)**

AN ACT concerning

**Tax Sales – Owner–Occupied Residential Property**

FOR the purpose of authorizing the governing body of a county or municipal corporation to withhold owner–occupied residential property from tax sale during a certain period; providing for the termination of this Act; and generally relating to tax sales of owner–occupied residential property.

BY repealing and reenacting, without amendments,

Article – Tax – Property

Section 14–808(a)

Annotated Code of Maryland

(2019 Replacement Volume and 2020 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 14–811

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**

14–808.

(a) (1) Except for property that has been transferred by a municipality or county to a land bank authority established under § 1–1403 of the Local Government Article, and except as provided under § 14–811 of this subtitle, the collector shall proceed to sell and shall sell under this subtitle, at the time required by local law but in no case, except in Baltimore City, later than 2 years from the date the tax is in arrears, all property in the county in which the collector is elected or appointed on which the tax is in arrears.

(2) The collector is required to sell, but failure of the collector to sell within the 2–year period does not affect the validity or collectability of any tax, or the validity of any sale thereafter made.

14–811.

(a) (1) Except as provided in subsections (b) and (e) of this section, the collector may withhold from sale any property, when the total taxes on the property, including

interest and penalties, amount to less than \$250 in any 1 year.

**(2) DURING THE PERIOD FROM JUNE 1, 2021, THROUGH JUNE 30, 2023, THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY WITHHOLD FROM SALE OWNER-OCCUPIED RESIDENTIAL PROPERTY.**

(b) (1) The collector may withhold from sale any residential property, when the total taxes on the property, including interest and penalties, amount to less than \$750.

(2) In Baltimore City, the collector shall withhold from sale owner-occupied residential property, when the total taxes on the property, including interest and penalties, amount to less than \$750.

(3) In Baltimore City, the collector shall withhold from sale residential property or property that is exempt from taxation under § 7-204(1) or (2) of this article, if the taxes on the property consist only of a lien for unpaid charges for water and sewer service.

(c) Except as provided in subsection (d) of this section, the governing body of a county or municipal corporation may withhold from sale property that has been designated for redevelopment purposes if:

(1) the county or municipal corporation certifies that the property:

(i) is a vacant lot; or

(ii) has a building or structure that is:

1. vacant; and

2. unsafe or unfit for habitation;

(2) the governing body of the county or municipal corporation finds that withholding the property from sale under this subsection is necessary:

(i) to eliminate a blighting influence; and

(ii) to prevent the tax abandonment of the property; and

(3) the property meets any additional objective criteria established by the governing body of the county or municipal corporation for withholding property from sale for redevelopment purposes.

(d) Baltimore City may withhold from sale property that has been designated for redevelopment purposes if the property meets objective criteria established by the Mayor and City Council of Baltimore City.

(e) The collector shall withhold from sale under this part of this subtitle any real property designated by the governing body of a county or municipal corporation for foreclosure and sale under Part V of this subtitle.

(f) (1) In this subsection, “dwelling” and “homeowner” have the meanings stated in § 9–105 of this article.

(2) The governing body of a county or municipal corporation may withhold from sale a dwelling owned by a homeowner who is low-income, at least 65 years old, or disabled if the homeowner meets eligibility criteria established by the county or municipal corporation.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2021. It shall remain effective for a period of 2 years and 1 month and, at the end of June 30, 2023, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.

**Approved by the Governor, April 13, 2021.**