

Chapter 663

(House Bill 1196)

AN ACT concerning

**Tax Sales – Alternative Collection Programs**

FOR the purpose of ~~authorizing a county or municipal corporation to withhold from tax sale property that meets objective criteria established by law by the governing body of the county or municipal corporation;~~ repealing the termination date of the authority of a county or municipal corporation to withhold from tax sale owner-occupied residential property and requiring the property to meet certain criteria; authorizing a county or municipal corporation to withhold from tax sale a residential property or a property owned by a nonprofit organization that is enrolled in a payment program established by law by the governing body of the county or municipal corporation; authorizing a county or municipal corporation to cancel or postpone a tax sale during a state of emergency; and generally relating to the tax sales of property.

BY repealing and reenacting, without amendments,  
Article – Tax – Property  
Section 14-808(a)(1) ~~and 14-811(b), (c), and (f)~~  
Annotated Code of Maryland  
(2019 Replacement Volume and 2021 Supplement)

BY repealing and reenacting, with amendments,  
Article – Tax – Property  
Section 14-811~~(a)(1)~~  
Annotated Code of Maryland  
(2019 Replacement Volume and 2021 Supplement)

~~BY repealing~~  
~~Article – Tax – Property~~  
~~Section 14-811(c) and (d)~~  
~~Annotated Code of Maryland~~  
~~(2019 Replacement Volume and 2021 Supplement)~~

~~BY adding to~~  
~~Article – Tax – Property~~  
~~Section 14-811(c) and (d)~~  
~~Annotated Code of Maryland~~  
~~(2019 Replacement Volume and 2021 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.

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] THE governing body of a county or municipal corporation may withhold from sale owner-occupied residential property ***THAT MEETS OBJECTIVE CRITERIA ESTABLISHED BY THE GOVERNING BODY OF THE COUNTY OR MUNICIPAL CORPORATION.***

(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.‡

~~(C)~~ **(D) (1) THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY WITHHOLD FROM SALE ANY A RESIDENTIAL PROPERTY OR A PROPERTY OWNED BY A NONPROFIT ORGANIZATION IF:**

~~(I) THE PROPERTY MEETS OBJECTIVE CRITERIA ESTABLISHED BY LAW BY THE GOVERNING BODY OF THE COUNTY OR MUNICIPAL CORPORATION FOR WITHHOLDING PROPERTY FROM SALE; OR~~

~~(H) THE PROPERTY IS ENROLLED IN A PAYMENT PROGRAM ESTABLISHED BY LAW BY THE GOVERNING BODY OF THE COUNTY OR MUNICIPAL CORPORATION FOR THE PAYMENT OF TAXES IN ARREARS.~~

**(2) IF THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION WITHHOLDS PROPERTY FROM SALE UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE GOVERNING BODY SHALL ARRANGE FOR THE PAYMENT TO THE STATE OF ANY STATE PROPERTY TAXES IN ARREARS ON THE PROPERTY.**

~~(D)~~ **(E)** 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.‡

~~(D)~~ **(F) THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY CANCEL OR POSTPONE A TAX SALE DURING A STATE OF EMERGENCY DECLARED:**

**(1) BY THE GOVERNOR IN ACCORDANCE WITH TITLE 14 OF THE PUBLIC SAFETY ARTICLE; OR**

**(2) BY A COUNTY OR MUNICIPAL CORPORATION IN ACCORDANCE WITH STATE AND LOCAL LAW.**

~~(G)~~ **(G)** 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.

~~(H)~~ **(H)**(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 October 1, 2022.

**Enacted under Article II, § 17(c) of the Maryland Constitution, May 29, 2022.**