

Department of Legislative Services
Maryland General Assembly
2023 Session

FISCAL AND POLICY NOTE
Third Reader

House Bill 648
Ways and Means

(Delegate Hinebaugh)

Budget and Taxation

Garrett County - Tax Sales - Auctioneer Fees

This bill increases the auctioneer’s fee that is allowed as an expense of a tax sale in Garrett County, from \$8 to \$10 for each property sold.

Fiscal Summary

State Effect: None.

Local Effect: The bill does not materially affect Garrett County finances.

Small Business Effect: Minimal.

Analysis

Current Law: The auctioneer’s fee for properties sold at a tax sale auction in Garrett County that may be included as an expense of the sale, is \$8 for each property sold. Expenses relating to the sale of a property are liens on the property. Except in the case of certain abandoned property, the expenses of the sale of a property are included in the sale price and paid by the purchaser, and the liens for the expenses are passed to the purchaser.

Additional Comments: Descriptions of the tax sale process and related subjects are included on the Office of the State Tax Sale Ombudsman [web page](#) on the State Department of Assessments and Taxation’s website, along with the office’s most recent annual report, which contains data on tax sales in the State. The office was established in 2020, pursuant to Chapter 730 of 2019.

Additional Information

Prior Introductions: Similar legislation has not been introduced within the last three years.

Designated Cross File: SB 384 (Senator McKay) - Budget and Taxation.

Information Source(s): Garrett County; Judiciary (Administrative Office of the Courts); State Department of Assessments and Taxation; Department of Legislative Services

Fiscal Note History: First Reader - February 14, 2023
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