

**HB0059/923227/1**

BY: Budget and Taxation Committee

AMENDMENTS TO HOUSE BILL 59  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 3, after “of” insert “authorizing a tax collector to withhold from tax sale certain property occupied by an heir of a deceased owner of the property;”; in the same line, after “property” insert “and certain property occupied by an heir of a deceased owner of the property;”; and in line 4, after “sale;” insert “requiring each county to establish a registry for interested parties or the Tax Sale Ombudsman to designate property to be withheld from tax sale under certain provisions of law; requiring the State Department of Assessments and Taxation to assist each county in creating and maintaining the registry on request;”.

On page 2, in line 13, strike “14-811(b) and (e)” and substitute “14-811(a)(2), (b), (e), and (h)”; in line 21, strike “14-811(a)(2)”; in the same line, strike “(a-14)(4)(i)2.,” and substitute “(a-1)(4)(i)2.,”; and after line 18, insert:

“BY adding to

Article - Tax - Property

Section 14-811(j)

Annotated Code of Maryland

(2019 Replacement Volume and 2024 Supplement)”.

AMENDMENT NO. 2

On page 2, in line 30, after “property” insert “**OR RESIDENTIAL PROPERTY OCCUPIED BY AN HEIR OF A DECEASED OWNER**”; strike beginning with “**THE**” in line 35 down through “when” in line 36 and substitute “**WHEN**”; and in line 37, after “**\$1,000**” insert “**, THE COLLECTOR SHALL WITHHOLD FROM SALE:**

**(I) OWNER-OCCUPIED RESIDENTIAL PROPERTY; AND**

**HB0059/923227/01 Budget and Taxation Committee  
Amendments to HB 59  
Page 2 of 2**

**(II) RESIDENTIAL PROPERTY OCCUPIED BY AN HEIR OF A DECEASED OWNER**”.

On page 3, after line 9, insert:

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

(2) The MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE governing body of a county or municipal corporation may withhold from sale a dwelling owned by a homeowner OR OCCUPIED BY AN HEIR OF A DECEASED HOMEOWNER who is low–income, at least 65 years old, or disabled if the homeowner OR HEIR meets eligibility criteria established by the county or municipal corporation.

**(J) (1) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL ESTABLISH A REGISTRY FOR INTERESTED PARTIES OR THE TAX SALE OMBUDSMAN TO DESIGNATE A PROPERTY TO BE WITHHELD FROM TAX SALE IN ACCORDANCE WITH THIS SECTION.**

**(2) ON REQUEST OF THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY, THE DEPARTMENT SHALL PROVIDE ASSISTANCE IN CREATING AND MAINTAINING THE REGISTRY REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION.**”.

On page 10, in line 32, strike the brackets; in the same line, strike “90”.

On page 11, in lines 2 and 3, in each instance, strike the brackets; in line 2, strike “90”; in line 3, strike “90–DAY”; and in line 16, strike “10” and substitute “5”.