

# SENATE BILL 724

Q2

5lr1855

---

By: **Senator McCray**

Introduced and read first time: January 27, 2025

Assigned to: Budget and Taxation

---

## A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Tax Sales – Heir-Occupied Property and Registry**

3 FOR the purpose of authorizing the tax collector in Baltimore City to withhold from tax  
4 sale certain property occupied by an heir of a deceased owner of the property;  
5 requiring certain property occupied by an heir of a deceased owner of the property to  
6 be withheld from tax sale in Baltimore City; requiring Baltimore City to establish a  
7 registry for interested parties to designate property to be withheld from tax sale  
8 under certain provisions of law; requiring the State Department of Assessments and  
9 Taxation to assist Baltimore City in creating and maintaining the registry on  
10 request; and generally relating to tax sales of property in Baltimore City.

11 BY repealing and reenacting, with amendments,  
12 Article – Tax – Property  
13 Section 14–811(a)  
14 Annotated Code of Maryland  
15 (2019 Replacement Volume and 2024 Supplement)  
16 (As enacted by Chapter 663 of the Acts of the General Assembly of 2022)

17 BY repealing and reenacting, with amendments,  
18 Article – Tax – Property  
19 Section 14–811(b) and (h)  
20 Annotated Code of Maryland  
21 (2019 Replacement Volume and 2024 Supplement)

22 BY adding to  
23 Article – Tax – Property  
24 Section 14–811(j)  
25 Annotated Code of Maryland  
26 (2019 Replacement Volume and 2024 Supplement)

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 **Article – Tax – Property**

4 14–811.

5 (a) (1) Except as provided in this section, the collector may withhold from sale  
6 any property, when the total taxes on the property, including interest and penalties,  
7 amount to less than \$250 in any 1 year.

8 (2) (I) The governing body of a county or municipal corporation may  
9 withhold from sale owner–occupied residential property that meets objective criteria  
10 established by the governing body of the county or municipal corporation.

11 (II) **IN BALTIMORE CITY, THE COLLECTOR MAY WITHHOLD**  
12 **FROM SALE RESIDENTIAL PROPERTY OCCUPIED BY AN HEIR OF A DECEASED OWNER**  
13 **IF THE PROPERTY MEETS OBJECTIVE CRITERIA ESTABLISHED BY THE MAYOR AND**  
14 **CITY COUNCIL OF BALTIMORE CITY.**

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

17 (2) In Baltimore City, [the collector shall withhold from sale  
18 owner–occupied residential property,] when the total taxes on the property, including  
19 interest and penalties, amount to less than \$750, **THE COLLECTOR SHALL WITHHOLD**  
20 **FROM SALE:**

21 (I) **OWNER–OCCUPIED RESIDENTIAL PROPERTY; AND**

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

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

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

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

1                   **(II) IN BALTIMORE CITY, THE COLLECTOR MAY WITHHOLD**  
2 **FROM SALE A DWELLING, OWNED BY A HOMEOWNER OR OCCUPIED BY AN HEIR OF A**  
3 **DECEASED HOMEOWNER, WHO IS LOW-INCOME, AT LEAST 65 YEARS OLD, OR**  
4 **DISABLED IF THE HOMEOWNER OR HEIR MEETS ELIGIBILITY CRITERIA**  
5 **ESTABLISHED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY.**

6           **(J) (1) BALTIMORE CITY SHALL ESTABLISH A REGISTRY FOR**  
7 **INTERESTED PARTIES TO DESIGNATE A PROPERTY TO BE WITHHELD FROM TAX SALE**  
8 **IN ACCORDANCE WITH THIS SECTION.**

9                   **(2) ON REQUEST OF THE MAYOR AND CITY COUNCIL OF BALTIMORE**  
10 **CITY, THE DEPARTMENT SHALL ASSIST BALTIMORE CITY IN CREATING AND**  
11 **MAINTAINING THE REGISTRY REQUIRED UNDER PARAGRAPH (1) OF THIS**  
12 **SUBSECTION.**

13           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
14 October 1, 2025.