

**Department of Legislative Services**  
Maryland General Assembly  
2026 Session

**FISCAL AND POLICY NOTE**  
**First Reader**

Senate Bill 499

(Washington County Senators)

Budget and Taxation

---

**Washington County - Notice of Tax Sale - Alterations**

---

This bill establishes that, in Washington County, a notice of tax sale must be published two times, once per week in alternate weeks, and posted on the county's website four weeks prior to the sale, instead of being published four times, once a week for four successive weeks. The required newspaper notice must provide instructions for accessing the notice on the county's website and the notice on the website must be updated each Friday. The bill also requires, in Washington County, that an additional copy of the notice sent to an owner of property sold at a tax sale be sent within 15 days after the initial notice.

---

**Fiscal Summary**

**State Effect:** The bill does not directly affect State finances.

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

**Small Business Effect:** Minimal.

---

**Analysis**

**Bill Summary/Current Law:**

*Advertisement of Tax Sale*

Under current law, at least 30 days before any property (that will be sold at a tax sale) is advertised for sale, the tax collector must mail to the person who last appears as owner of the property on the collector's tax roll a statement of the taxes due and notice that the collector will proceed to sell the property if the taxes due are not paid within 30 days of the

notice. At any time after 30 days from the mailing of the statement and notice of sale, the local tax collector must publish a notice four times, once a week for four successive weeks, in one or more newspapers of general circulation in the county in which the property is located. The notice must state that the property will be sold at public auction on the date and at the place named in the notice. In Dorchester, Frederick, Garrett, Kent, and Queen Anne's counties the notice must be published three times, once a week for three successive weeks. In Baltimore City, the notice must be (1) published two times, once per week in alternate weeks and (2) posted on the city's website four weeks prior to the sale. The newspaper notice must include a statement that the notice is posted on the city's website along with instructions on how to access the website.

Under the bill, in Washington County, the notice must be (1) published two times, once per week in alternate weeks and (2) posted on the county's website four weeks prior to the sale. The newspaper notice must include a statement that the notice is posted on the county's website along with instructions on how to access the website. The notice on the county's website must be updated by the close of business on each Friday until the sale.

#### *Notice Sent to Owner After a Tax Sale*

Under existing law, within 60 days of a property being sold at a tax sale, the tax collector must send to the person who last appears as owner of the property on the collector's tax roll a notice of the sale, including, among other information, details such as the sale date, highest bid, lien amount, and redemption rights. The notice must inform the owner of the purchaser's right to foreclose the right of redemption as early as six months from the date of the sale and the amount that must be paid to redeem the property.

Under the bill, in Washington County, one additional copy of this notice must be sent within 15 days after the initial notice.

**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.

---

### **Additional Information**

**Recent Prior Introductions:** Similar legislation has been introduced within the last three years. See HB 1372 of 2025.

**Designated Cross File:** HB 843 (Washington County Delegation) - Ways and Means.

**Information Source(s):** Washington County; State Department of Assessments and Taxation; Department of Legislative Services

**Fiscal Note History:** First Reader - February 10, 2026  
jg/sdk

---

Analysis by: Donovan A. Ham

Direct Inquiries to:  
(410) 946-5510  
(301) 970-5510