



## House Bill 1050

### *Tax Sales - Notices*

MACo Position: **OPPOSE**

To: Ways and Means Committee

Date: February 23, 2021

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **OPPOSES** HB 1050. This bill would place a costly and unreasonable requirement on county governments to identify and include any person with a lien on or interest in a property prior to tax sale.

The tax sale process—or, more specifically, the potential for a property to go to tax sale—presents a much-needed tool of last resort to ensure that property owners remit payment for their fair share of taxes and charges connected to public services. All *property owners* deserve full and adequate notice of any collection efforts to collect taxes or charges assessed on the property—and as such, every county has procedures to ensure ample notice is provided prior to tax sale.

Under current law, at least 30 days before any property is first advertised for tax sale, counties are required to mail a notice to the person who last appears as owner of the property on the tax rolls. Additionally, counties must publish four notices that the property is slated to go to tax sale: once a week for four successive weeks in one or more newspapers that have a general circulation in the county in which the property is located.

As a rule, MACo resists state policies that result in costly or burdensome local implementation. Because counties do not possess the necessary tools to identify all parties with an interest in a property, they would need to hire an outside company do a title search for each of the properties on the tax sale rolls. Local finance offices indicate costs per county ranging up to hundreds of thousands of dollars per annum.

HB 1050 would place an unreasonable and expensive mandate on county governments to carry out new state policy. Accordingly, MACo urges the Committee to issue an **UNFAVORABLE** report on HB 1050.