



BOARD OF COUNTY COMMISSIONERS OF
WASHINGTON COUNTY, MARYLAND

February 9, 2026

Senator Guy Guzzone, Chair
Budget and Taxation Committee
3 West Miller Senate Office Building
Annapolis, Maryland 21401

RE: Opposition to Senate Bill 499—Washington County – Notice of Tax Sale -
Alterations

Dear Senator Guzzone:

The Board of County Commissioners of Washington County (the “Board”) unanimously opposes the passage of SB 499. As currently drafted, SB 499 would reduce the number of tax sale notices published by the Washington County Treasurer from four (4) to two (2).

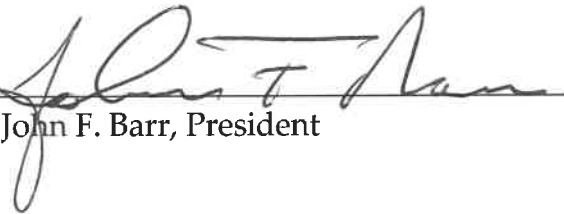
Often, an individual’s greatest asset is his or her home. Losing one’s home or other real property through tax sale is a significant stroke of misfortune and upheaval, particularly if the real property is one’s primary residence. The notice requirements of the tax sale process are in many ways the final opportunity for the property owner to pay the taxes and redeem the property. The Board does not support reducing the notice opportunity to the property owners by cutting the number of notices in half.

Notably, the only other jurisdiction that allows for fewer than three notices is Baltimore City, currently a defendant in a lawsuit before the United States District Court for the District of Maryland (Edmondson Community Organization, Inc., et al. v. Mayor and City Council of Baltimore, et al.). Among the suit’s allegations are that the tax sale procedure followed by the City of Baltimore is unconstitutional. A ruling from the US District Court would potentially be binding on Washington County.

Moreover, a change in Washington County's tax sale procedure to bring it more in line with that of Baltimore City could force the Board to defend a lawsuit, ultimately to be underwritten by the tax-paying citizens of Washington County. At a minimum, any changes to the County's tax sale procedure should be tabled until after final resolution of the Baltimore City lawsuit. The Board respectfully encourages the County Delegation to reconsider any support for this proposed legislation.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND

By: 
John F. Barr, President

cc (via email): Washington County Delegation