

WRITTEN TESTIMONY OF THE WASHINGTON COUNTY TREASURER Before the Maryland
General Assembly House Ways and Means Committee

Re: Tax–Property Article §14-813 — Reform of Tax Sale Advertising Requirements (Washington
County)

Chair and Members of the Committee:

Thank you for the opportunity to submit written testimony regarding a proposed amendment to
Tax–Property Article §14-813(a) to modernize tax sale advertising requirements for Washington
County.

Summary of Proposal

This proposal would amend §14-813(a) to:

Reduce the mandatory newspaper publication requirement for Washington County tax sale notices
from four consecutive weekly publications to two consecutive weekly publications; and

Require online posting of the tax sale list on the official Washington County website at least four weeks
prior to the tax sale, with the newspaper notice including the web address.

This targeted change maintains public notice and due process while reducing unnecessary costs
imposed on property owners already experiencing financial hardship.

Rationale for Legislative Change

1. Declining Newspaper Readership and Limited Effectiveness

Local newspaper circulation has declined sharply, significantly reducing the effectiveness of printed
legal notices.

Based on Washington County's 2025 tax sale data:

687 properties were listed in the first week.

634 remained in the second week — only 53 owners paid after the initial publication.

Over four weeks, 288 of 687 owners paid outstanding taxes.

Of those 288, 133 payments came from a single out-of-state property owner whom I personally located
and contacted. It is highly unlikely this taxpayer saw the local newspaper listing.

The remaining 155 payments occurred after direct contact — including mailed legal notices, phone
calls, or personal visits. There is no direct evidence that newspaper publication prompted payment in
any instance.

2. Direct, Targeted Contact Drives Compliance

Property owners consistently report paying delinquent taxes after receiving the final legal notice mailed by the Treasurer's Office attorney, as required by statute. Direct mail and personal outreach are demonstrably effective. Newspaper listings are not.

3. Disproportionate Financial Burden on Struggling Homeowners

The County currently charges \$150 per property for newspaper advertising. While the County does not pay this amount to the newspaper, the actual cost per parcel listing is approximately \$7.18.

This means homeowners already in financial distress are charged far more than the actual cost of notice. These charges are borne by residents at risk of losing their homes and are inconsistent with the legislative intent of providing notice rather than generating revenue.

4. Fiscal Responsibility and Modernization

Publishing notices twice satisfies due process by providing public notice and demonstrating reasonable diligence. Requiring online posting of the complete tax sale list four weeks in advance ensures greater accessibility and transparency at minimal cost.

Many Maryland jurisdictions already use a blended model of limited print publication and online posting, consistent with practices in Baltimore City and other counties.

5. Demonstrated Inefficiency of Current System

This year, after three weeks of unsuccessful attempts to obtain property owner contact information from municipal personnel, I personally visited Hagerstown City Hall and the Permitting Office. That visit led directly to payment of taxes on 133 properties owned by a single taxpayer.

This outcome demonstrates that proactive outreach—not repetitive newspaper listings—produces results.

Fiscal Impact and Homeowner Savings

Current system:

Cost charged per property: \$150

Properties advertised: 687

Estimated total charged to homeowners: \$103,050

Under proposed reform:

Estimated cost per property: \$75

Estimated annual homeowner savings: approximately \$51,525

Website posting cost: negligible

Reducing publication frequency while adding online posting would cut homeowner costs nearly in half while maintaining transparency and compliance with due process requirements.

Efficiency and Equity Benefits

Direct taxpayer savings for financially distressed homeowners

Reduced administrative redundancy and invoicing burden

Increased accessibility through online posting

Removal of unintended incentives tied to advertising revenue

Improved public trust through a fairer, modernized process

Conclusion

Washington County's current tax sale advertising requirement has become a costly formality that provides limited benefit to property owners while imposing significant financial burden on those already struggling.

This proposal ensures that notice remains public and accessible but no longer at the expense of fairness, efficiency, and compassion. It is a practical modernization that aligns statutory requirements with how Maryland residents receive information today.

I respectfully urge the Committee to support this common-sense reform.

Respectfully submitted,

Robert M. Breeding Treasurer Washington County, Maryland