

HARFORD COUNTY BILL NO. 25-017

Brief Title (Finance and Taxation)

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Mylena P. Dixon
Council Administrator

Date 12/9/25

ENROLLED

Patrick J. Vincent
Council President

Date 12/9/25

BY THE COUNCIL

Read the third time.

Passed: LSD 25-031

Failed of Passage: _____

By Order

Mylena P. Dixon
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 10th
Day of December 2025, at 3:00 p.m.

Mylena P. Dixon
Council Administrator



BY THE EXECUTIVE

[Signature]
COUNTY EXECUTIVE

APPROVED: Date 12/10/25

BY THE COUNCIL

This Bill No. 25-017 having been approved by the Executive and returned to the Council, becomes law on December 10, 2025.

EFFECTIVE: February 9, 2026

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 25-017

Introduced by Council President Vincenti at the request of the County Executive

Legislative Day No. 25-028 Date November 4, 2025

AN ACT to repeal and reenact, with amendments, Section 123-33, Redemption rate of interest; to repeal and reenact, with amendments, Section 123-35, Notice to delinquent taxpayers; procedure for sale of real property; to repeal and reenact, with amendments, Section 123-36, Effect of legal holiday on date of real property tax sales; all of Article I, General Provisions, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to revise certain procedures related to real property tax sales; and generally relating to finance and taxation.

By the Council, November 4, 2025

Introduced, read first time, ordered posted and public hearing scheduled

on: December 2, 2025

at: 6:30 PM

By Order: *Mylin A. Dixon*, Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on December 2, 2025, and concluded on December 2, 2025.

Mylin A. Dixon, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

Section 1. Be It Enacted By The County Council of Harford County, Maryland that Section 123-33, Redemption rate of interest; Section 123-35, Notice to delinquent taxpayers; procedures for sale of real property; and Section 123-36, Effect of legal holiday on date of real property tax sales; all of Article I, General Provisions, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, be, and they are hereby, repealed and reenacted, with amendments, all to read as follows:

Chapter 123. Finance and Taxation

Article I. General Provisions

§ 123-33. Redemption rate of interest.

A. Real property taxes which are overdue and in arrears, in addition to any interest rate, shall bear a redemption rate of interest as specified by the Council by resolution for properties sold at tax sale. [Approximately sixty (60) days prior to the sale of properties, the County Council, by resolution, shall adopt a redemption rate of interest, which shall take into consideration the prime rate of interest charged by banks at the time of the introduction of the resolution].

B. The redemption rate of interest shall commence on the date the property is sold at tax sale and shall end on the date of payment or date of redemption.

§ 123-35. Notice to delinquent taxpayers; procedure for sale of real property.

[On April 1 in each year, the]THE Treasurer shall make up a list of all delinquent taxpayers and the amounts for which they are respectively in arrears [and publish the same during each of two (2) successive weeks before the first Monday in May following. If such taxes and costs are unpaid on that day, he shall immediately thereafter make up a list of all delinquents assessed with real estate,] with a notice appended that if such taxes, interest, costs, expenses

and fees are not paid on or before the [third Monday] FIRST WEDNESDAY in June next ensuing, the Treasurer will proceed at 10:00 a.m. on that day, at a place designated by him, to offer such property for sale to the highest bidder for cash. Such list and notice shall be published at least four (4) SUCCESSIVE weeks prior to the [third Monday] FIRST WEDNESDAY in June. Upon the [third Monday] FIRST WEDNESDAY in June in each year at 10:00 a.m., the Treasurer shall proceed to sell, under the terms of such notice, all property upon which taxes, interest, costs, expenses and fees are in arrears and shall continue such sale from day to day on each secular day, legal holidays excepted, from 10:00 a.m. to 5:00 p.m. until he shall have offered and disposed of all of such property.

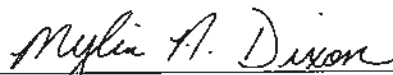
§ 123-36. Effect of legal holiday on date of real property tax sales.

If the [third Monday] FIRST WEDNESDAY in June shall be a legal holiday, the sales referred to in § 123-35 shall be held on the next succeeding day which is not a legal holiday.

Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date it becomes law.

EFFECTIVE: February 9, 2026

The Council Administrator does hereby certify that seven (7) copies of this Bill are immediately available for distribution to the public and the press.



Council Administrator