

HOUSE BILL 1209

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By: **Delegate Kaiser**

Introduced and read first time: February 8, 2019

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Collection of Unpaid Taxes and Tax Sales**

3 FOR the purpose of establishing a State Tax Sale Ombudsman in the State Department of
4 Assessments and Taxation; providing for the appointment, employment status, and
5 removal of the Ombudsman; requiring the Ombudsman to perform certain functions;
6 authorizing a county to establish a County Tax Sale Ombudsman to perform the
7 functions of the State Tax Sale Ombudsman with respect to certain homeowners
8 within the county; requiring a collector to withhold from sale under certain
9 provisions of law certain properties that are subject to liens for unpaid taxes;
10 requiring that the dwellings of certain homeowners and certain other properties
11 designated by a county or municipal corporation that are subject to liens for unpaid
12 taxes are subject to certain procedures and requirements for collection of the unpaid
13 taxes; requiring a county and certain municipal corporations to enact a law
14 implementing certain requirements relating to collection of unpaid taxes; requiring
15 a local implementing law to include certain provisions relating to protections for
16 certain homeowners and certain matters relating to in rem foreclosure; authorizing
17 a county or municipal corporation to file a complaint for an in rem foreclosure action
18 at certain times for certain properties; requiring the county or municipal corporation
19 to send certain notice to certain taxing agencies before filing a certain complaint;
20 requiring a taxing agency receiving a certain notice to certify certain information to
21 the county or municipal corporation within a certain period of time; requiring certain
22 taxes to be included in the foreclosure action; requiring a county or municipal
23 corporation to obtain a certain lien release or make a certain payment before filing a
24 certain action; requiring the county or municipal corporation to file the foreclosure
25 action in a certain circuit court; requiring the complaint for an in rem foreclosure to
26 include certain information; allowing the complaint for an in rem foreclosure to be
27 amended for certain purposes; requiring a hearing on the in rem foreclosure
28 complaint to be conducted at a certain time; providing that an interested party has
29 the right to be heard at the hearing; requiring the court to enter a certain judgment
30 on a certain finding; requiring the county or municipal corporation to sell at public
31 auction real property after entry of a certain judgment; specifying the time of the

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 sale; specifying the minimum bid for the sale; requiring the property to be sold to the
 2 highest bidder; authorizing a county or municipal corporation to bid the minimum
 3 bid under certain circumstances; requiring the county or municipal corporation to
 4 deposit certain excess bid amounts in escrow; requiring certain funds to be
 5 distributed to interested parties in a certain manner; requiring the county or
 6 municipal corporation to provide certain notice to the court of a sale; establishing
 7 that a sale of certain properties is final and binding; requiring the county or
 8 municipal corporation to report certain information to the court; requiring the
 9 Department to conduct an annual survey of each county and certain municipal
 10 corporations to obtain certain data regarding properties subject to liens for unpaid
 11 taxes; requiring the Department to analyze and summarize the information collected
 12 through the survey annually in a certain report and publish the report on its website
 13 and submit the report to certain committees of the General Assembly on or before a
 14 certain date each year; requiring the Court of Appeals to adopt certain rules; defining
 15 certain terms; making conforming changes; providing that certain provisions of this
 16 Act are applicable to liens for unpaid taxes that attach to real property on or after a
 17 certain date; providing for a delayed effective date; and generally relating to
 18 collection of unpaid property taxes and tax sales.

19 BY adding to

20 Article – Tax – Property

21 Section 2–112 and 14–811(e); 14–873 through 14–878 to be under the new part “Part
 22 V. Judicial In Rem Tax Foreclosure”; and 14–881 and 14–882 to be under the
 23 new part “Part VI. Tax Sale Reports”

24 Annotated Code of Maryland

25 (2012 Replacement Volume and 2018 Supplement)

26 BY repealing and reenacting, with amendments,

27 Article – Tax – Property

28 Section 14–603(a) and 14–811(a)

29 Annotated Code of Maryland

30 (2012 Replacement Volume and 2018 Supplement)

31 BY repealing and reenacting, without amendments,

32 Article – Tax – Property

33 Section 14–801(d)

34 Annotated Code of Maryland

35 (2012 Replacement Volume and 2018 Supplement)

36 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

37 That the Laws of Maryland read as follows:

38 **Article – Tax – Property**

39 **2–112.**

40 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**

1 INDICATED.

2 (2) "ELIGIBLE HOMEOWNER" HAS THE MEANING STATED IN § 14-873
3 OF THIS ARTICLE.

4 (3) "TAX" HAS THE MEANING STATED IN § 14-801 OF THIS ARTICLE.

5 (B) THERE IS A STATE TAX SALE OMBUDSMAN IN THE DEPARTMENT.

6 (C) THE OMBUDSMAN:

7 (1) SHALL BE APPOINTED BY THE DIRECTOR;

8 (2) SHALL BE IN THE MANAGEMENT SERVICE OF THE STATE
9 PERSONNEL MANAGEMENT SYSTEM; AND

10 (3) MAY BE REMOVED FROM OFFICE ONLY AFTER A HEARING BEFORE
11 THE DEPARTMENT AND A FINDING OF INCOMPETENCY OR OTHER GOOD CAUSE.

12 (D) THE OMBUDSMAN SHALL:

13 (1) ASSIST ELIGIBLE HOMEOWNERS TO UNDERSTAND THE PROCESS
14 FOR COLLECTION OF DELINQUENT TAXES;

15 (2) ACTIVELY ASSIST ELIGIBLE HOMEOWNERS TO APPLY FOR TAX
16 CREDITS, DISCOUNT PROGRAMS, AND OTHER PUBLIC BENEFITS THAT MAY ASSIST
17 THE ELIGIBLE HOMEOWNERS TO PAY DELINQUENT TAXES AND IMPROVE THEIR
18 FINANCIAL SITUATION;

19 (3) REFER ELIGIBLE HOMEOWNERS TO LEGAL SERVICES, HOUSING
20 COUNSELING, AND OTHER SOCIAL SERVICES THAT MAY ASSIST ELIGIBLE
21 HOMEOWNERS TO PAY DELINQUENT TAXES AND IMPROVE THEIR FINANCIAL
22 SITUATION;

23 (4) MAINTAIN A WEBSITE THAT FUNCTIONS AS A CLEARINGHOUSE
24 FOR INFORMATION CONCERNING:

25 (I) THE PROCESS FOR COLLECTION OF DELINQUENT TAXES;
26 AND

27 (II) SERVICES AND PROGRAMS THAT ARE AVAILABLE TO ASSIST
28 ELIGIBLE HOMEOWNERS TO PAY DELINQUENT TAXES AND IMPROVE THEIR
29 FINANCIAL SITUATION;

1 14-872. RESERVED.

2 PART V. JUDICIAL IN REM TAX FORECLOSURE.

3 14-873.

4 (A) IN THIS PART THE FOLLOWING WORDS HAVE THE MEANINGS
5 INDICATED.

6 (B) "DWELLING" HAS THE MEANING STATED IN § 9-105 OF THIS ARTICLE.

7 (C) "ELIGIBLE HOMEOWNER" MEANS AN INDIVIDUAL WHO:

8 (1) OCCUPIES A DWELLING WITH AN ASSESSED VALUE OF \$300,000
9 OR LESS THAT IS SUBJECT TO A LIEN FOR UNPAID TAX; AND

10 (2) HAS A MARYLAND ADJUSTED GROSS INCOME OF \$60,000 OR LESS,
11 AS CALCULATED IN ACCORDANCE WITH TITLE 10, SUBTITLE 2 OF THE TAX -
12 GENERAL ARTICLE.

13 (D) "INTERESTED PARTY" MEANS:

14 (1) THE PERSON WHO LAST APPEARS AS OWNER OF THE REAL
15 PROPERTY ON THE COLLECTOR'S TAX ROLL;

16 (2) A MORTGAGEE OF THE PROPERTY OR ASSIGNEE OF A MORTGAGE
17 OF RECORD;

18 (3) A HOLDER OF A BENEFICIAL INTEREST IN A DEED OF TRUST
19 RECORDED AGAINST THE REAL PROPERTY; OR

20 (4) ANY PERSON HAVING AN INTEREST IN THE REAL PROPERTY
21 WHOSE IDENTITY AND ADDRESS ARE:

22 (I) REASONABLY ASCERTAINABLE FROM THE COUNTY LAND
23 RECORDS; OR

24 (II) REVEALED BY A FULL TITLE SEARCH CONSISTING OF AT
25 LEAST 50 YEARS.

26 (E) "TAX" HAS THE MEANING STATED IN § 14-801 OF THIS SUBTITLE.

27 14-874.

1 (A) THIS PART APPLIES TO:

2 (1) THE DWELLING OF AN ELIGIBLE HOMEOWNER; AND

3 (2) ANY OTHER REAL PROPERTY THAT A COUNTY OR MUNICIPAL
4 CORPORATION DESIGNATES, BY LAW, TO BE SUBJECT TO THIS PART.

5 (B) (1) (I) EACH COUNTY SHALL ENACT A LAW IMPLEMENTING THE
6 REQUIREMENTS OF THIS PART.

7 (II) A MUNICIPAL CORPORATION SHALL ENACT A LAW
8 IMPLEMENTING THE REQUIREMENTS OF THIS PART ONLY IF THE MUNICIPAL
9 CORPORATION CONDUCTS AN IN REM FORECLOSURE AND SALE TO ENFORCE A
10 MUNICIPAL TAX LIEN.

11 (2) A LAW IMPLEMENTING THIS PART SHALL INCLUDE:

12 (I) A REQUIREMENT THAT THE DWELLING OF AN ELIGIBLE
13 HOMEOWNER NOT BE SUBJECT TO FORECLOSURE AND SALE UNDER THIS PART
14 UNLESS THE TAX ON THE DWELLING:

15 1. HAS BEEN DELINQUENT FOR AT LEAST 2 YEARS; AND

16 2. EXCEEDS \$1,000;

17 (II) NOTWITHSTANDING § 14-603 OF THIS TITLE, A RATE OF
18 INTEREST FOR EACH MONTH OR FRACTION OF A MONTH THAT TAX IS OVERDUE ON
19 THE DWELLING OF AN ELIGIBLE HOMEOWNER THAT DOES NOT EXCEED 0.5%;

20 (III) A PROHIBITION ON REQUIRING AN ELIGIBLE HOMEOWNER
21 TO PAY ANY FEES OR EXPENSES INCURRED BY THE COUNTY OR MUNICIPAL
22 CORPORATION UNDER THIS PART;

23 (IV) A REQUIREMENT THAT THE COUNTY OR MUNICIPAL
24 CORPORATION SEND AT LEAST FIVE NOTICES AT APPROPRIATE INTERVALS TO AN
25 ELIGIBLE HOMEOWNER THAT CONVEY INFORMATION ABOUT THE PROCESS FOR
26 COLLECTION OF DELINQUENT TAXES AND OTHER INFORMATION REQUIRED BY THIS
27 PART IN CLEAR, CONCISE, AND EASILY UNDERSTANDABLE LANGUAGE;

28 (V) AN OPTION FOR AN ELIGIBLE HOMEOWNER TO PREVENT
29 FORECLOSURE AND SALE UNDER THIS PART BY ENTERING INTO AN INSTALLMENT
30 PLAN TO MAKE PAYMENTS OF DELINQUENT TAXES BASED ON THE HOMEOWNER'S
31 INCOME;

1 (VI) A PROCESS BY WHICH AN ELIGIBLE HOMEOWNER WHO IS
2 LOW-INCOME, AT LEAST 65 YEARS OLD, OR DISABLED MAY APPLY FOR THE ELIGIBLE
3 HOMEOWNER'S DWELLING TO BE EXEMPT FROM FORECLOSURE AND SALE UNDER
4 THIS PART IF THE ELIGIBLE HOMEOWNER MEETS CRITERIA SPECIFIED BY THE
5 COUNTY OR MUNICIPAL CORPORATION;

6 (VII) A PROCESS FOR REFERRING ELIGIBLE HOMEOWNERS TO
7 THE STATE TAX SALE OMBUDSMAN ESTABLISHED UNDER § 2-112 OF THIS ARTICLE
8 OR TO THE COUNTY TAX SALE OMBUDSMAN IF THE COUNTY HAS ESTABLISHED A
9 COUNTY TAX SALE OMBUDSMAN;

10 (VIII) A PROCEDURE FOR THE COUNTY OR MUNICIPAL
11 CORPORATION TO FILE A COMPLAINT FOR AN IN REM FORECLOSURE UNDER THIS
12 PART; AND

13 (IX) ADMINISTRATIVE RULES AND PROCEDURES NECESSARY TO
14 CARRY OUT THIS PART.

15 14-875.

16 (A) A COUNTY OR MUNICIPAL CORPORATION MAY FILE A COMPLAINT FOR
17 AN IN REM FORECLOSURE ACTION AFTER:

18 (1) TAXES ON THE DWELLING OF AN ELIGIBLE HOMEOWNER HAVE
19 BEEN DELINQUENT FOR AT LEAST 2 YEARS; OR

20 (2) TAXES ON ANY OTHER PROPERTY SUBJECT TO THIS PART HAVE
21 BEEN DELINQUENT FOR AT LEAST 1 YEAR.

22 (B) (1) AT LEAST 60 DAYS BEFORE FILING A COMPLAINT FOR AN IN REM
23 FORECLOSURE, THE COUNTY OR MUNICIPAL CORPORATION SHALL NOTIFY ALL
24 OTHER TAXING AGENCIES THAT HAVE THE AUTHORITY TO COLLECT TAXES ON THE
25 REAL PROPERTY OF THE COUNTY'S OR MUNICIPAL CORPORATION'S INTENTION TO
26 FILE A COMPLAINT FOR AN IN REM FORECLOSURE OF THE REAL PROPERTY.

27 (2) WITHIN 30 DAYS AFTER RECEIVING NOTICE UNDER PARAGRAPH
28 (1) OF THIS SUBSECTION, A TAXING AGENCY SHALL CERTIFY TO THE COUNTY OR
29 MUNICIPAL CORPORATION A STATEMENT OF ALL TAXES DUE TO THE TAXING
30 AGENCY.

31 (3) ALL TAXES CERTIFIED IN ACCORDANCE WITH PARAGRAPH (2) OF
32 THIS SUBSECTION SHALL:

1 **(I) BE INCLUDED IN THE FORECLOSURE ACTION; AND**

2 **(II) CEASE TO BE A LIEN AGAINST THE REAL PROPERTY IF A**
3 **JUDGMENT IS ENTERED FORECLOSING THE EXISTING INTERESTS OF ALL**
4 **INTERESTED PARTIES IN THE REAL PROPERTY.**

5 **(4) BEFORE FILING THE COMPLAINT UNDER SUBSECTION (C) OF THIS**
6 **SECTION, THE COUNTY OR MUNICIPAL CORPORATION SHALL:**

7 **(I) OBTAIN A LIEN RELEASE FROM THE STATE FOR ANY LIENS**
8 **FOR UNPAID STATE PROPERTY TAXES, INTEREST, AND PENALTIES; OR**

9 **(II) PAY TO THE STATE, IN ACCORDANCE WITH § 4-202 OF THIS**
10 **ARTICLE, ANY UNPAID STATE PROPERTY TAXES, INTEREST, AND PENALTIES.**

11 **(C) THE COUNTY OR MUNICIPAL CORPORATION SHALL FILE THE**
12 **COMPLAINT FOR AN IN REM FORECLOSURE IN THE CIRCUIT COURT OF THE COUNTY**
13 **WHERE THE REAL PROPERTY IS LOCATED.**

14 **(D) THE COMPLAINT FOR AN IN REM FORECLOSURE SHALL INCLUDE:**

15 **(1) THE IDENTITY OF THE COUNTY OR MUNICIPAL CORPORATION ON**
16 **BEHALF OF WHICH THE COMPLAINT IS FILED;**

17 **(2) A NAME AND ADDRESS FOR THE COUNTY OR MUNICIPAL**
18 **CORPORATION;**

19 **(3) A DESCRIPTION OF THE REAL PROPERTY AS IT APPEARS IN THE**
20 **COUNTY LAND RECORDS;**

21 **(4) THE TAX IDENTIFICATION NUMBER OF THE REAL PROPERTY;**

22 **(5) A STATEMENT THAT THE TAXES ARE DELINQUENT AT THE TIME OF**
23 **THE FILING;**

24 **(6) THE AMOUNT OF TAXES THAT ARE DELINQUENT AS OF THE DATE**
25 **OF FILING;**

26 **(7) THE NAMES AND LAST KNOWN ADDRESSES OF ALL INTERESTED**
27 **PARTIES IN THE REAL PROPERTY AND, IF APPLICABLE, A STATEMENT THAT THE**
28 **ADDRESS OF A PARTICULAR INTERESTED PARTY IN THE REAL PROPERTY IS**
29 **UNKNOWN;**

30 **(8) A REQUEST THAT THE CIRCUIT COURT NOT SCHEDULE A HEARING**

1 ON THE COMPLAINT UNTIL 30 DAYS AFTER THE DATE THAT THE COMPLAINT IS
2 FILED; AND

3 (9) A REQUEST THAT THE CIRCUIT COURT ENTER A JUDGMENT THAT
4 FORECLOSES THE EXISTING INTERESTS OF ALL INTERESTED PARTIES IN THE REAL
5 PROPERTY AND ORDERS THE REAL PROPERTY TO BE SOLD AT PUBLIC AUCTION.

6 (E) A COMPLAINT FOR AN IN REM FORECLOSURE MAY BE AMENDED TO
7 INCLUDE ALL TAXES THAT BECOME DELINQUENT AFTER THE COMMENCEMENT OF
8 THE IN REM FORECLOSURE ACTION.

9 14-876.

10 (A) A CIRCUIT COURT MAY NOT SET A HEARING FOR AN IN REM
11 FORECLOSURE UNTIL 30 DAYS AFTER THE COMPLAINT FOR AN IN REM
12 FORECLOSURE IS FILED.

13 (B) AT THE HEARING, ANY INTERESTED PARTY SHALL HAVE THE RIGHT TO
14 BE HEARD AND TO CONTEST THE DELINQUENCY OF THE TAXES AND THE ADEQUACY
15 OF THE PROCEEDINGS.

16 (C) IF THE CIRCUIT COURT FINDS THAT THE INFORMATION SET FORTH IN
17 THE COMPLAINT IS ACCURATE, THE COURT SHALL:

18 (1) ENTER A JUDGMENT THAT PROPER NOTICE HAS BEEN PROVIDED
19 TO ALL INTERESTED PARTIES; AND

20 (2) ORDER THAT THE REAL PROPERTY BE SOLD IN ACCORDANCE
21 WITH THIS PART.

22 14-877.

23 (A) (1) AFTER ENTRY OF JUDGMENT UNDER § 14-876 OF THIS SUBTITLE,
24 THE COUNTY OR MUNICIPAL CORPORATION SHALL SELL, IN ACCORDANCE WITH THE
25 MARYLAND RULES, THE REAL PROPERTY AT PUBLIC AUCTION.

26 (2) THE REAL PROPERTY MAY NOT BE SOLD UNTIL AT LEAST 45 DAYS
27 AFTER THE ENTRY OF JUDGMENT.

28 (B) THE MINIMUM BID FOR THE SALE OF THE REAL PROPERTY SHALL BE
29 DETERMINED BY THE COUNTY OR MUNICIPAL CORPORATION.

30 (C) (1) THE REAL PROPERTY SHALL BE SOLD TO THE PERSON MAKING
31 THE HIGHEST BID.

1 **(2) THE PERSON MAKING THE HIGHEST BID SHALL PAY THE FULL BID**
2 **AMOUNT TO THE COUNTY OR MUNICIPAL CORPORATION.**

3 **(3) IF THE MINIMUM BID IS NOT MADE OR EXCEEDED, THE COUNTY**
4 **OR MUNICIPAL CORPORATION THAT FILED THE COMPLAINT MAY BID THE MINIMUM**
5 **BID PRICE AND PURCHASE THE REAL PROPERTY.**

6 **(D) (1) IF THE HIGHEST BID EXCEEDS THE MINIMUM BID AMOUNT, THE**
7 **COUNTY OR MUNICIPAL CORPORATION SHALL DEPOSIT THE FUNDS IN EXCESS OF**
8 **THE MINIMUM BID IN AN ESCROW ACCOUNT.**

9 **(2) THE CIRCUIT COURT SHALL DISTRIBUTE THE FUNDS DEPOSITED**
10 **INTO ESCROW TO THE INTERESTED PARTIES IN THE ORDER OF PRIORITY OF THE**
11 **INTERESTS OF THE INTERESTED PARTIES.**

12 **(E) AFTER A SALE, THE COUNTY OR MUNICIPAL CORPORATION SHALL FILE**
13 **A NOTICE INFORMING THE CIRCUIT COURT OF THE SALE AND STATING THE DATE OF**
14 **THE SALE.**

15 **(F) A SALE OF REAL PROPERTY UNDER THIS SECTION IS FINAL AND**
16 **BINDING ON THE MAKER OF THE HIGHEST BID.**

17 **14-878.**

18 **(A) WITHIN 90 DAYS AFTER A SALE UNDER § 14-877 OF THIS PART, THE**
19 **COUNTY OR MUNICIPAL CORPORATION SHALL FILE A REPORT OF THE SALE WITH**
20 **THE CIRCUIT COURT.**

21 **(B) THE REPORT SHALL IDENTIFY THE SALE THAT TOOK PLACE, THE SALE**
22 **PRICE, AND THE IDENTITY OF THE PURCHASER.**

23 **(C) THE COUNTY OR MUNICIPAL CORPORATION MAY CONSOLIDATE**
24 **MULTIPLE SALE REPORTS.**

25 SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read
26 as follows:

27 **14-879. RESERVED.**

28 **14-880. RESERVED.**

29 **PART VI. TAX SALE REPORTS.**

30 **14-881.**

1 **(A) THE DEPARTMENT SHALL CONDUCT AN ANNUAL SURVEY OF EACH**
2 **COUNTY AND ANY MUNICIPAL CORPORATION THAT CONDUCTS A TAX SALE UNDER**
3 **PART III OR PART V OF THIS SUBTITLE TO OBTAIN THE DATA SPECIFIED IN THIS**
4 **SECTION.**

5 **(B) THE DEPARTMENT SHALL OBTAIN THE FOLLOWING INFORMATION**
6 **CONCERNING PROPERTIES SUBJECT TO SALE UNDER PART III OF THIS SUBTITLE:**

7 **(1) THE TOTAL NUMBER OF TAX SALE CERTIFICATES OFFERED FOR**
8 **SALE;**

9 **(2) THE NUMBER OF CERTIFICATES OFFERED FOR SALE THAT ARE**
10 **FOR PROPERTY OWNED BY AN ELIGIBLE HOMEOWNER AS DEFINED IN § 14-873 OF**
11 **THIS SUBTITLE;**

12 **(3) THE NUMBER OF CERTIFICATES OFFERED FOR SALE THAT ARE**
13 **FOR PROPERTIES THAT ARE VACANT AND ABANDONED;**

14 **(4) THE NUMBER OF CERTIFICATES OFFERED FOR SALE THAT ARE**
15 **FOR PROPERTIES THAT ARE SUBJECT TO LIENS FOR WATER OR SEWER SERVICES**
16 **ONLY;**

17 **(5) THE NUMBER OF CERTIFICATES OFFERED FOR SALE THAT ARE**
18 **SOLD;**

19 **(6) THE AVERAGE AMOUNT OF THE LIEN FOR UNPAID TAXES ON**
20 **PROPERTIES OFFERED FOR SALE;**

21 **(7) THE NUMBER OF PROPERTIES THAT ARE REDEEMED BEFORE**
22 **FORECLOSURE AND THE NUMBER OF YEARS THAT ELAPSE BETWEEN THE SALE OF**
23 **THE CERTIFICATE AND REDEMPTION OF EACH PROPERTY; AND**

24 **(8) THE NUMBER OF PROPERTIES THAT ARE SUBJECT TO**
25 **FORECLOSURE.**

26 **(C) THE DEPARTMENT SHALL OBTAIN THE FOLLOWING INFORMATION**
27 **CONCERNING PROPERTIES WITH DELINQUENT TAXES THAT ARE SUBJECT TO PART**
28 **V OF THIS SUBTITLE:**

29 **(1) THE TOTAL NUMBER OF PROPERTIES SUBJECT TO PART V OF THIS**
30 **SUBTITLE;**

1 **(2) THE NUMBER OF PROPERTIES THAT ARE OWNED BY AN ELIGIBLE**
2 **HOMEOWNER AS DEFINED IN § 14-873 OF THIS SUBTITLE;**

3 **(3) THE NUMBER OF PROPERTIES THAT ARE VACANT AND**
4 **ABANDONED;**

5 **(4) THE NUMBER OF PROPERTIES THAT ARE SUBJECT TO LIENS FOR**
6 **WATER OR SEWER SERVICES ONLY;**

7 **(5) THE NUMBER OF PROPERTIES FOR WHICH THE DELINQUENT**
8 **TAXES ARE PAID BEFORE FORECLOSURE AND THE NUMBER OF YEARS THAT ELAPSE**
9 **BETWEEN THE TAXES BECOMING DELINQUENT AND THE PAYMENT OF THE TAXES;**

10 **(6) THE AVERAGE AMOUNT OF THE LIEN FOR UNPAID TAXES ON**
11 **PROPERTIES SUBJECT TO PART V OF THIS SUBTITLE; AND**

12 **(7) THE NUMBER OF PROPERTIES THAT ARE SUBJECT TO**
13 **FORECLOSURE.**

14 **14-882.**

15 **THE DEPARTMENT SHALL ANALYZE AND SUMMARIZE THE INFORMATION**
16 **COLLECTED THROUGH THE SURVEY UNDER § 14-881 OF THIS PART ANNUALLY IN A**
17 **REPORT AND:**

18 **(1) PUBLISH THE REPORT ON THE DEPARTMENT'S WEBSITE; AND**

19 **(2) ON OR BEFORE DECEMBER 31 EACH YEAR, SUBMIT THE REPORT,**
20 **IN ACCORDANCE WITH § 2-1246 OF THE STATE GOVERNMENT ARTICLE, TO THE**
21 **SENATE BUDGET AND TAXATION COMMITTEE AND THE HOUSE COMMITTEE ON**
22 **WAYS AND MEANS.**

23 SECTION 4. AND BE IT FURTHER ENACTED, That the Court of Appeals shall
24 adopt rules to carry out Section 2 of this Act.

25 SECTION 5. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall be
26 applicable to liens for unpaid taxes that attach to real property on or after July 1, 2020.

27 SECTION 6. AND BE IT FURTHER ENACTED, That, subject to Section 5 of this
28 Act, this Act shall take effect January 1, 2020.