

HOUSE BILL 252

Q2, Q1

11r0342

(PRE-FILED)

By: **Delegates Long and Arikan**

Requested: September 1, 2020

Introduced and read first time: January 13, 2021

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 1, 2021

CHAPTER _____

1 AN ACT concerning

2 **Tax Sales – Owner-Occupied Residential Property**

3 FOR the purpose of authorizing the governing body of a county or municipal corporation to
4 withhold owner-occupied residential property from tax sale during a certain period;
5 providing for the termination of this Act; and generally relating to tax sales of
6 owner-occupied residential property.

7 BY repealing and reenacting, without amendments,
8 Article – Tax – Property
9 Section 14–808(a)
10 Annotated Code of Maryland
11 (2019 Replacement Volume and 2020 Supplement)

12 BY repealing and reenacting, with amendments,
13 Article – Tax – Property
14 Section 14–811
15 Annotated Code of Maryland
16 (2019 Replacement Volume and 2020 Supplement)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
18 That the Laws of Maryland read as follows:

19 **Article – Tax – Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 14-808.

2 (a) (1) Except for property that has been transferred by a municipality or
3 county to a land bank authority established under § 1-1403 of the Local Government
4 Article, and except as provided under § 14-811 of this subtitle, the collector shall proceed
5 to sell and shall sell under this subtitle, at the time required by local law but in no case,
6 except in Baltimore City, later than 2 years from the date the tax is in arrears, all property
7 in the county in which the collector is elected or appointed on which the tax is in arrears.

8 (2) The collector is required to sell, but failure of the collector to sell within
9 the 2-year period does not affect the validity or collectability of any tax, or the validity of
10 any sale thereafter made.

11 14-811.

12 (a) (1) Except as provided in subsections (b) and (e) of this section, the collector
13 may withhold from sale any property, when the total taxes on the property, including
14 interest and penalties, amount to less than \$250 in any 1 year.

15 (2) **DURING THE PERIOD FROM JUNE 1, 2021, THROUGH JUNE 30,**
16 **2023, THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY**
17 **WITHHOLD FROM SALE OWNER-OCCUPIED RESIDENTIAL PROPERTY.**

18 (b) (1) The collector may withhold from sale any residential property, when
19 the total taxes on the property, including interest and penalties, amount to less than \$750.

20 (2) In Baltimore City, the collector shall withhold from sale
21 owner-occupied residential property, when the total taxes on the property, including
22 interest and penalties, amount to less than \$750.

23 (3) In Baltimore City, the collector shall withhold from sale residential
24 property or property that is exempt from taxation under § 7-204(1) or (2) of this article, if
25 the taxes on the property consist only of a lien for unpaid charges for water and sewer
26 service.

27 (c) Except as provided in subsection (d) of this section, the governing body of a
28 county or municipal corporation may withhold from sale property that has been designated
29 for redevelopment purposes if:

30 (1) the county or municipal corporation certifies that the property:

31 (i) is a vacant lot; or

32 (ii) has a building or structure that is:

33 1. vacant; and

2. unsafe or unfit for habitation;

(2) the governing body of the county or municipal corporation finds that withholding the property from sale under this subsection is necessary:

(i) to eliminate a blighting influence; and

(ii) to prevent the tax abandonment of the property; and

(3) the property meets any additional objective criteria established by the governing body of the county or municipal corporation for withholding property from sale for redevelopment purposes.

(d) Baltimore City may withhold from sale property that has been designated for redevelopment purposes if the property meets objective criteria established by the Mayor and City Council of Baltimore City.

(e) The collector shall withhold from sale under this part of this subtitle any real property designated by the governing body of a county or municipal corporation for foreclosure and sale under Part V of this subtitle.

(f) (1) In this subsection, “dwelling” and “homeowner” have the meanings stated in § 9–105 of this article.

(2) The governing body of a county or municipal corporation may withhold from sale a dwelling owned by a homeowner who is low-income, at least 65 years old, or disabled if the homeowner meets eligibility criteria established by the county or municipal corporation.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2021. It shall remain effective for a period of 2 years and 1 month and, at the end of June 30, 2023, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.