

# HOUSE BILL 1050

Q1

11r2583  
CF 11r2584

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By: **Delegate Rosenberg**

Introduced and read first time: February 5, 2021

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Tax Sales – Notices**

3 FOR the purpose of requiring a tax collector to send a certain notice of a pending tax sale  
4 of property to certain persons with an interest in the property; requiring a tax  
5 collector to send a certain notice that a property was sold at tax sale to certain  
6 persons with an interest in the property; and generally relating to tax sales of  
7 property.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – Property  
10 Section 14–812(a) and 14–817.1  
11 Annotated Code of Maryland  
12 (2019 Replacement Volume and 2020 Supplement)

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

15 **Article – Tax – Property**

16 14–812.

17 (a) (1) **(I)** At least 30 days before any property is first advertised for sale  
18 under this subtitle, the collector shall have mailed to the person who last appears as owner  
19 of the property on the collector’s tax roll, at the last address shown on the tax roll, a  
20 statement giving the name of the person, and the amounts of taxes due.

21 **(II) WHEN THE NOTICE REQUIRED UNDER SUBPARAGRAPH (I)**  
22 **OF THIS PARAGRAPH IS SENT BY THE COLLECTOR, THE COLLECTOR SHALL SEND A**  
23 **COPY OF THE NOTICE TO ANY PERSON WHO:**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1. **HOLDS A LIEN ON THE PROPERTY; OR**

2. **HOLDS A REMAINDER INTEREST IN A LIFE ESTATE ON THE PROPERTY.**

(2) On the statement required under paragraph (1) of this subsection there shall also appear the following notice:

.....  
“Date”

“This Is a Final Bill and Legal Notice to the Person Whose Name Appears on This Notice.”

“According to the collector’s tax roll you are the owner of the property appearing on this notice. Some of the taxes listed are in arrears. Notice is given you that unless all taxes in arrears are paid on or before 30 days from the above date, the collector will proceed to sell the above property to satisfy your entire indebtedness. Interest and penalties must be added to the total at the time of payment.”

14–817.1.

(a) Within 60 days after a property is sold at a tax sale, the collector shall send to [the person who last appears as owner of the property on the collector’s tax roll, at the last address shown on the tax roll,] **EACH PERSON TO WHOM NOTICE WAS SENT UNDER § 14–812(A) OF THIS SUBTITLE** a notice that includes:

(1) a statement that the property has been sold to satisfy unpaid taxes;

(2) the date of the tax sale;

(3) the amount of the highest bid;

(4) the lien amount on the property at the time of sale;

(5) a statement that the owner has the right to redeem the property until a court forecloses that right;

(6) a statement that the purchaser of the property may institute an action to foreclose the property:

(i) as early as 6 months from the date of the sale; or

(ii) if a government agency certifies that the property requires, or shall require, substantial repair to comply with applicable building codes, as early as 60 days from the date of the sale;

1           (7) a statement that if the property is redeemed before an action to  
2 foreclose the right of redemption is filed, the amount that shall be paid to redeem the  
3 property is:

4                   (i) the total lien amount on the property at the time of sale, with  
5 interest;

6                   (ii) any taxes, interest, and penalties paid by the holder of the  
7 certificate of sale; and

8                   (iii) any taxes, interest, and penalties accruing after the date of the  
9 tax sale;

10           (8) a statement that, if the property is redeemed more than 4 months after  
11 the date of the tax sale, and before an action to foreclose the right of redemption is filed,  
12 the holder of the certificate of sale may be reimbursed for:

13                   (i) attorney's fees for recording the certificate of sale;

14                   (ii) a title search fee, not to exceed \$250; and

15                   (iii) reasonable attorney's fees, not to exceed \$500;

16           (9) a statement that, if the property is redeemed after an action to foreclose  
17 the right of redemption has been filed, the amount that shall be paid to redeem the property  
18 is the sum of:

19                   (i) the total lien amount on the property at the time of sale, with  
20 interest;

21                   (ii) any taxes, interest, and penalties paid by the holder of the  
22 certificate of sale;

23                   (iii) any taxes, interest, and penalties accruing after the date of the  
24 tax sale; and

25                   (iv) attorney's fees and expenses to which the holder of the certificate  
26 of sale may be entitled under § 14-843(a)(4) and (5) of this subtitle; and

27           (10) the provisions of § 14-843(a) of this subtitle, reproduced as they appear  
28 in the Code.

29           (b) The notice required under subsection (a) of this section shall be sent by  
30 first-class mail.

1           (c)     The mailing required under this section shall include a separate insert that  
2 includes all of the information required under § 14–812(b) of this subtitle.

3           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
4 October 1, 2021.