

HOUSE BILL 1182

Q1
HB 657/20 – W&M

11r2817
CF 11r2819

By: **Delegate Kipke**

Introduced and read first time: February 8, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Tax – Property – Tax Sales**

3 FOR the purpose of requiring a tax sale of certain property if the tax has been in arrears
4 for at least a certain period of time, subject to certain exceptions; and generally
5 relating to tax sales of property.

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

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

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

18 **Article – Tax – Property**

19 14–808.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

4 14-811.

5 (a) **(1)** Except as provided in **PARAGRAPH (2) OF THIS SUBSECTION AND**
6 subsections (b) and (e) of this section, the collector may withhold from sale any property,
7 when the total taxes on the property, including interest and penalties, amount to less than
8 \$250 in any 1 year.

9 **(2) EXCEPT AS PROVIDED IN SUBSECTIONS (B)(2) AND (3), (C), (D),**
10 **(E), AND (F) OF THIS SECTION, THE COLLECTOR SHALL PROCEED TO SELL AND**
11 **SHALL SELL UNDER THIS SUBTITLE ALL PROPERTY ON WHICH THE TAX IS IN**
12 **ARREARS FOR AT LEAST 5 YEARS.**

13 (b) (1) **[The] EXCEPT AS PROVIDED IN SUBSECTION (A)(2) OF THIS**
14 **SECTION, THE** collector may withhold from sale any residential property, when the total
15 taxes on the property, including interest and penalties, amount to less than \$750.

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

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

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

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

27 (i) is a vacant lot; or

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

29 1. vacant; and

30 2. unsafe or unfit for habitation;

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

1 (i) to eliminate a blighting influence; and

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

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

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

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

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

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

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
19 1, 2021.