

HOUSE BILL 1217

Q1, Q2

1lr2724

By: **Delegate Conaway**

Introduced and read first time: February 8, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Tax Sales – Owner–Occupied Residential Property**

3 FOR the purpose of prohibiting the tax collector in Baltimore City from selling
4 owner–occupied residential property for unpaid taxes that are less than a certain
5 amount; and generally relating to tax sales of property.

6 BY repealing and reenacting, without amendments,
7 Article – Tax – Property
8 Section 14–811(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(b)
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 14–811.

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) In Baltimore City, the collector shall withhold from sale
2 owner-occupied residential property, when the total taxes on the property, including
3 interest and penalties, amount to less than ~~[\$750]~~ **\$2,500**.

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

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
9 1, 2021.