

# HOUSE BILL 235

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By: **Delegates Kaiser, Ebersole, Fair, Grossman, Hill, McCaskill, McComas, Taveras, and Terrasa**

Introduced and read first time: January 23, 2023

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Deadline Extension for Homeowners to Redeem Property**  
3 **Involved in a Tax Sale**

4 FOR the purpose of extending the amount of time that has to pass after a tax sale before  
5 the holder of a certificate of sale of the property may be reimbursed for certain  
6 expenses when the property is redeemed; and generally relating to tax sales.

7 BY repealing and reenacting, without amendments,

8 Article – Tax – Property

9 Section 14–843(a)(1) and (2)

10 Annotated Code of Maryland

11 (2019 Replacement Volume and 2022 Supplement)

12 BY repealing and reenacting, with amendments,

13 Article – Tax – Property

14 Section 14–843(a)(3) and (b)

15 Annotated Code of Maryland

16 (2019 Replacement Volume and 2022 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**

20 14–843.

21 (a) (1) Except as provided in subsection (b) of this section, on redemption, the  
22 plaintiff or the holder of a certificate of sale may be reimbursed for expenses incurred in  
23 any action or in preparation for any action to foreclose the right of redemption as provided  
24 in this section.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (2) The plaintiff or holder of a certificate of sale is not entitled to be  
2 reimbursed for any other expenses or attorney's fees that are not included in this section.

3           (3) (i) Except as provided in subparagraph (ii) of this paragraph, if an  
4 action to foreclose the right of redemption has not been filed, and the property is redeemed  
5 more than **[4] 6** months after the date of the tax sale, the holder of a certificate of sale may  
6 be reimbursed for the following expenses actually incurred:

7                   1. costs for recording the certificate of sale;

8                   2. a title search fee, not to exceed \$250;

9                   3. the postage and certified mailing costs for the notices  
10 required under § 14-833(a-1) of this subtitle; and

11                   4. reasonable attorney's fees, not to exceed \$500.

12           (ii) In Baltimore City, for owner-occupied residential property, if an  
13 action to foreclose the right of redemption has not been filed, and the property is redeemed  
14 more than 7 months after the date of the tax sale, the holder of a certificate of sale may be  
15 reimbursed for the following expenses actually incurred:

16                   1. costs for recording the certificate of sale;

17                   2. a title search fee, not to exceed \$250;

18                   3. the postage and certified mailing costs for the notices  
19 required under § 14-833(a-1) of this subtitle; and

20                   4. reasonable attorney's fees, not to exceed \$500.

21           (b) (1) (i) Except as provided in subparagraph (ii) of this paragraph and  
22 paragraph (2) of this subsection, in Allegany County, Anne Arundel County, Baltimore  
23 City, Baltimore County, Calvert County, Caroline County, Carroll County, Cecil County,  
24 Charles County, Dorchester County, Frederick County, Garrett County, Harford County,  
25 Howard County, Kent County, Montgomery County, Prince George's County, Queen Anne's  
26 County, St. Mary's County, Somerset County, Washington County, Wicomico County, and  
27 Worcester County, the plaintiff or holder of a certificate of sale may not be reimbursed for  
28 expenses incurred within **[4] 6** months after the date of sale.

29           (ii) In Baltimore City, for owner-occupied residential property, the  
30 plaintiff or holder of a certificate of sale may not be reimbursed for expenses incurred within  
31 7 months after the date of sale.

32           (2) This subsection does not apply to property for which the holder:

1                   (i)     may file a complaint any time after 60 days from the date of sale,  
2 pursuant to § 14–833(e) of this subtitle; or

3                   (ii)    must file a complaint within 3 months from the date of sale,  
4 pursuant to § 14–833(c)(2) of this subtitle.

5           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
6 January 1, 2024, and shall be applicable to all certificates of sale issued on or after January  
7 1, 2024.