

HB0054/733523/1

BY: Ways and Means Committee

AMENDMENTS TO HOUSE BILL 54
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, after “**Heir**” insert “or Legatee”; in line 3, strike “an instrument” and substitute “a grant of land”; in line 4, after “heir” insert “or a legatee”; in line 5, after “heir” insert “or legatee”; and in line 6, after “property;” insert “exempting a grant of land that is subject to a payment plan for property taxes from certain requirements for the payment of taxes if the grantee agrees to assume the grantor’s obligations under the payment plan;”.

AMENDMENT NO. 2

On page 3, in line 24, after “**AN HEIR**” insert “OR A LEGATEE”; in lines 24 and 31, in each instance, after “**THE HEIR**” insert “OR LEGATEE”; in line 30, strike “**CLERK OF THE CIRCUIT COURT**” and substitute “COLLECTOR OF TAXES FOR THE COUNTY OR MUNICIPAL CORPORATION TO WHICH THE TAXES, ASSESSMENTS, OR CHARGES ARE DUE”; and after line 35, insert:

“4. WHEN AN HEIR OR A LEGATEE OF A DECEDENT ENTERS INTO A PAYMENT PLAN WITH A COUNTY, A MUNICIPAL CORPORATION, OR THE STATE TAX SALE OMBUDSMAN UNDER SUBSUBPARAGRAPH 2 OF THIS SUBPARAGRAPH, THE COLLECTOR OF TAXES FOR THE COUNTY OR MUNICIPAL CORPORATION OR THE STATE TAX SALE OMBUDSMAN SHALL PROVIDE THE HEIR OR LEGATEE WITH AN AFFIDAVIT OF THE PAYMENT PLAN, WHICH THE HEIR OR LEGATEE SHALL PROVIDE TO THE CLERK OF THE CIRCUIT COURT TO RECORD AN INSTRUMENT TRANSFERRING OWNERSHIP TO THE HEIR OR LEGATEE.”

On page 5, in line 12, after “**HEIR**” insert “OR A LEGATEE”; in lines 14 and 21, in each instance, after “**HEIR**” insert “OR LEGATEE”; in line 20, strike “**CLERK OF THE**”

CIRCUIT COURT” and substitute “COLLECTOR OF TAXES FOR THE COUNTY OR MUNICIPAL CORPORATION TO WHICH THE TAXES, ASSESSMENTS, OR CHARGES ARE DUE”; and after line 25, insert:

“(IV) WHEN AN HEIR OR A LEGATEE OF A DECEDENT ENTERS INTO A PAYMENT PLAN WITH A COUNTY, A MUNICIPAL CORPORATION, OR THE STATE TAX SALE OMBUDSMAN UNDER SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE COLLECTOR OF TAXES FOR THE COUNTY OR MUNICIPAL CORPORATION OR THE STATE TAX SALE OMBUDSMAN SHALL PROVIDE THE HEIR OR LEGATEE WITH AN AFFIDAVIT OF THE PAYMENT PLAN, WHICH THE HEIR OR LEGATEE SHALL PROVIDE TO THE CLERK OF THE CIRCUIT COURT TO RECORD AN INSTRUMENT TRANSFERRING OWNERSHIP TO THE HEIR OR LEGATEE.

(6) (I) THE REQUIREMENTS FOR PAYMENT OF REAL PROPERTY TAXES IN SUBSECTION (B) OF THIS SECTION DO NOT APPLY TO A GRANT OF LAND THAT IS SUBJECT TO A PAYMENT PLAN FOR PROPERTY TAXES WITH A COUNTY, A MUNICIPAL CORPORATION, OR THE STATE TAX SALE OMBUDSMAN IF THE GRANTEE ENTERS INTO AN AGREEMENT WITH THE COUNTY, MUNICIPAL CORPORATION, OR THE STATE TAX SALE OMBUDSMAN TO ASSUME THE GRANTOR’S OBLIGATIONS UNDER THE PAYMENT PLAN.

(II) THE COLLECTOR OF TAXES FOR THE COUNTY OR MUNICIPAL CORPORATION OR THE STATE TAX SALE OMBUDSMAN SHALL PROVIDE THE GRANTEE WITH AN AFFIDAVIT OF THE PAYMENT PLAN, WHICH THE GRANTEE SHALL PROVIDE TO THE CLERK OF THE CIRCUIT COURT TO RECORD AN INSTRUMENT TRANSFERRING OWNERSHIP TO THE GRANTEE.”.

On page 7, after line 18, insert:

“(4) THE OMBUDSMAN SHALL NOTIFY THE COLLECTOR TO WHOM THE TAXES ARE OWED WHEN A HOMEOWNER ENTERS INTO AN INSTALLMENT PAYMENT PLAN UNDER THIS SUBSECTION.

(5) IF A HOMEOWNER IS IN COMPLIANCE WITH THE TERMS OF AN INSTALLMENT PAYMENT PLAN, THE COLLECTOR MAY NOT TAKE ACTION UNDER TITLE 14, SUBTITLE 8 OF THIS ARTICLE TO COLLECT ANY PROPERTY TAXES IN ARREARS THAT ARE INCLUDED IN THE INSTALLMENT PAYMENT PLAN.

(6) A HOMEOWNER IS NOT IN COMPLIANCE WITH THE TERMS OF AN INSTALLMENT PAYMENT PLAN IF THE HOMEOWNER FAILS TO MAKE A PAYMENT FOR A PERIOD OF 90 DAYS AFTER THE DATE THE PAYMENT IS DUE, OR A LONGER PERIOD DETERMINED BY THE OMBUDSMAN.

(7) IF A HOMEOWNER IS NOT IN COMPLIANCE WITH THE TERMS OF AN INSTALLMENT PAYMENT PLAN:

(i) THE OMBUDSMAN:

1. MAY TERMINATE THE INSTALLMENT PAYMENT PLAN; AND

2. SHALL NOTIFY THE COLLECTOR TO WHOM THE TAXES ARE OWED; AND

(ii) THE COLLECTOR MAY TAKE ACTION UNDER TITLE 14, SUBTITLE 8 OF THIS ARTICLE TO COLLECT ANY PROPERTY TAXES IN ARREARS THAT WERE INCLUDED IN THE INSTALLMENT PAYMENT PLAN.”;

(Over)

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in line 19, strike “(4)” and substitute “(8)”; in lines 23 and 29, in each instance, after “THE” insert “MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE”; after line 28, insert:

“(C) (1) IF A PERSON IS IN COMPLIANCE WITH THE TERMS OF AN INSTALLMENT PAYMENT PROGRAM UNDER THIS SECTION, THE COLLECTOR MAY NOT TAKE ACTION UNDER TITLE 14, SUBTITLE 8 OF THIS ARTICLE TO COLLECT ANY PROPERTY TAXES IN ARREARS THAT ARE INCLUDED IN THE INSTALLMENT PAYMENT PROGRAM.

(2) A PERSON IS NOT IN COMPLIANCE WITH THE TERMS OF AN INSTALLMENT PAYMENT PROGRAM IF THE PERSON FAILS TO MAKE A PAYMENT FOR A PERIOD OF 90 DAYS AFTER THE DATE THE PAYMENT IS DUE, OR A LONGER PERIOD DETERMINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION.

(3) IF A PERSON IS NOT IN COMPLIANCE WITH THE TERMS OF AN INSTALLMENT PAYMENT PROGRAM, THE COLLECTOR MAY:

(I) TERMINATE THE PERSON’S ENROLLMENT IN THE INSTALLMENT PAYMENT PROGRAM; AND

(II) TAKE ACTION UNDER TITLE 14, SUBTITLE 8 OF THIS ARTICLE TO COLLECT THE PROPERTY TAXES IN ARREARS THAT WERE INCLUDED IN THE INSTALLMENT PAYMENT PROGRAM.”;

and in line 29, strike “(C)” and substitute “(D)”.