

SENATE BILL 625

Q2

4lr3316
CF 4lr3206

By: **Senator McCray**

Introduced and read first time: January 26, 2024

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Unpaid Water and Sewer Charges – Tax Sales of**
3 **Non-Owner-Occupied Residential Property**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to sell at tax
5 sale a residential property to enforce a lien for unpaid charges for water and sewer
6 service if the property is not owner-occupied; and generally relating to tax sales of
7 property in Baltimore City.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 14–811(b) and 14–849.1
11 Annotated Code of Maryland
12 (2019 Replacement Volume and 2023 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 14–811.

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

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

22 (3) In Baltimore City, the collector shall withhold from sale
23 **OWNER-OCCUPIED** residential property or property that is exempt from taxation under §

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



7–204(1) or (2) of this article, if the taxes on the property consist only of a lien for unpaid charges for water and sewer services.

14–849.1.

(a) In Baltimore City, the Mayor and City Council may not sell a property to enforce a lien for unpaid charges for water and sewer service unless:

(1) the lien is for at least \$350;

(2) the property is not:

(i) **[a] OWNER–OCCUPIED** residential property; or

(ii) real property that is exempt from taxation under § 7–204(1) or (2) of this article; and

(3) the unpaid charges for water and sewer service are at least 3 quarters in arrears.

(b) Notwithstanding subsection (a) of this section, the Mayor and City Council may enforce a lien on a property other than **OWNER–OCCUPIED** residential property or real property that is exempt from taxation under § 7–204(1) or (2) of this article for unpaid water and sewer service that is less than \$350 if the property is being sold to enforce another lien.

(c) This section does not affect any other right or remedy of Baltimore City for the collection of a water and sewer service charge.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2024.