

# SENATE BILL 939

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HB 1496/17 – W&M

2lr3051

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By: **Senator Edwards**

Introduced and read first time: February 13, 2022

Assigned to: Rules

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## A BILL ENTITLED

1 AN ACT concerning

2 **Tax Sales – Property Maintenance and Nuisance Condition Violation**  
3 **Judgments**

4 FOR the purpose of authorizing a tax sale for real property for certain unpaid judgments  
5 for property maintenance and nuisance condition violations of local law; establishing  
6 that certain judgments are a first lien on real property; establishing the priority of  
7 certain liens on real property; authorizing a municipal corporation to institute a tax  
8 sale under certain circumstances; and generally relating to tax sales for property  
9 maintenance and nuisance condition violation judgments.

10 BY repealing and reenacting, with amendments,  
11 Article – Tax – Property  
12 Section 14–801, 14–805(a), and 14–809(a)(2)  
13 Annotated Code of Maryland  
14 (2019 Replacement Volume and 2021 Supplement)

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

17 **Article – Tax – Property**

18 14–801.

19 (a) In §§ 14–801 through 14–854 of this subtitle, the following words have the  
20 meanings indicated.

21 (b) “Other taxing agency” means any municipal corporation or other public or  
22 quasi–public corporation that may impose a tax of any kind which is or may become a lien  
23 on real property.

24 (c) “Owner–occupied residential property” means, with respect to a property

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



located in Baltimore City, the principal residence of a homeowner as defined in § 9–105(a)(7) of this article.

(d) (1) “Tax” means any tax, or charge of any kind due to the State or any of its political subdivisions, or to any other taxing agency, that by law is a lien against the real property on which it is imposed or assessed.

(2) “Tax” includes:

(I) interest, penalties, and service charges; OR

(II) A JUDGMENT IN FAVOR OF A POLITICAL SUBDIVISION FOR REAL PROPERTY MAINTENANCE OR NUISANCE CONDITION VIOLATIONS OF LOCAL LAW, IF THE JUDGMENT IS INDEXED AND RECORDED IN ACCORDANCE WITH THE MARYLAND RULES.

14–805.

(a) (1) From the date property tax on real property is due, liability for the tax and a 1st lien attaches to the real property in the amount of the property tax due on the real property.

(2) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, FROM THE DATE A JUDGMENT IN FAVOR OF A POLITICAL SUBDIVISION FOR REAL PROPERTY MAINTENANCE OR NUISANCE CONDITION VIOLATIONS OF LOCAL LAW IS INDEXED AND RECORDED, LIABILITY FOR THE JUDGMENT AND A 1ST LIEN ATTACHES TO THE REAL PROPERTY IN THE AMOUNT OF THE JUDGMENT.

(II) A JUDGMENT THAT ATTACHES AS A LIEN ON REAL PROPERTY UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH MAY NOT HAVE PRIORITY OVER A 1ST LIEN ATTACHED UNDER PARAGRAPH (1) OF THIS SUBSECTION.

14–809.

(a) (2) (I) IN THIS PARAGRAPH, “UNPAID MUNICIPAL CORPORATION TAXES OR CHARGES” INCLUDES A JUDGMENT IN FAVOR OF A MUNICIPAL CORPORATION FOR REAL PROPERTY MAINTENANCE OR NUISANCE CONDITION VIOLATIONS OF LOCAL LAW, IF THE JUDGMENT IS INDEXED AND RECORDED IN ACCORDANCE WITH THE MARYLAND RULES.

(II) If the procedures of this subtitle are not instituted by the county collector on or before 30 days after receiving the notice from the municipal corporation collector, the municipal corporation collector at any time after the 30–day period expires may use the provisions and procedures of this subtitle to sell the property for unpaid

1 municipal corporation taxes or charges to the same extent that these provisions and  
2 procedures are available to county collectors.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
4 1, 2022.