HOUSE BILL 57

Q2, Q1 3lr0859

(PRE–FILED)

By: **Delegate Atterbeary**
Requested: November 17, 2022
Introduced and read first time: January 11, 2023
Assigned to: Ways and Means

Committee Report: Favorable
House action: Adopted
Read second time: February 14, 2023

CHAPTER ______

AN ACT concerning

Property Tax – Tax Sales – Requirement to Sell

FOR the purpose of repealing certain limitations on the authority of certain local governments to set the time by which a property with taxes in arrears must be sold by the tax collector; and generally relating to tax sales of property.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 14–808
Annotated Code of Maryland
(2019 Replacement Volume and 2022 Supplement)

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

Article – Tax – Property

14–808.

(a) (1) Except for property that has been transferred by a municipality or county to a land bank authority established under § 1–1403 of the Local Government Article, and except as provided under § 14–811 of this subtitle, the collector shall proceed to sell and shall sell under this subtitle, at the time required by local law **[**but in no case,

EXPLANATION: **CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**
[Brackets**]** indicate matter deleted from existing law.
Underlining indicates amendments to bill.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

except in Baltimore City, later than 2 years from the date the tax is in arrears**]**, all property in the county in which the collector is elected or appointed on which the tax is in arrears.

(2) **[**The collector is required to sell, but failure**]** **FAILURE** of the collector to sell within the **[**2–year period**]** **TIME REQUIRED BY LOCAL LAW** does not affect the validity or collectability of any tax, or the validity of any sale thereafter made.

(b) In Calvert County the collector shall proceed to advertise and sell any real property **[**immediately after the tax is delinquent for a period of 1 year**]** **AS REQUIRED BY LOCAL LAW**.

(c) In St. Mary's County, the Board of County Commissioners shall set by resolution the date and time of a tax sale.

(d) In Garrett County, the Board of County Commissioners shall set by resolution the date and time of a tax sale.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2023.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.