

# HOUSE BILL 57

Q2, Q1

3lr0859

(PRE-FILED)

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By: **Delegate Atterbeary**

Requested: November 17, 2022

Introduced and read first time: January 11, 2023

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Tax Sales – Requirement to Sell**

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

6 BY repealing and reenacting, with amendments,

7 Article – Tax – Property

8 Section 14–808

9 Annotated Code of Maryland

10 (2019 Replacement Volume and 2022 Supplement)

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

13 **Article – Tax – Property**

14 14–808.

15 (a) (1) Except for property that has been transferred by a municipality or  
16 county to a land bank authority established under § 1–1403 of the Local Government  
17 Article, and except as provided under § 14–811 of this subtitle, the collector shall proceed  
18 to sell and shall sell under this subtitle, at the time required by local law [but in no case,  
19 except in Baltimore City, later than 2 years from the date the tax is in arrears], all property  
20 in the county in which the collector is elected or appointed on which the tax is in arrears.

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

8           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
9 1, 2023.