

Chapter 475

(Senate Bill 431)

AN ACT concerning

Baltimore County – Tax Sales – Notification

FOR the purpose of eliminating a requirement that in Baltimore County the collector post a statement and notice on certain property before the property is advertised for sale at a tax sale; eliminating a certain fee related to tax sales in Baltimore County; ~~increasing a certain fee related to tax sales in Baltimore County;~~ including among the allowable expenses relating to certain tax sales in Baltimore County, a fee that may be established by the County Executive and subject to review by the County Council of Baltimore County for legal services, administrative costs, and mailing expenses, not to exceed actual costs, to be collected and paid into the general fund of Baltimore County; and generally relating to certain tax sales in Baltimore County.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 14–812 and 14–813(e)(1)
Annotated Code of Maryland
(2007 Replacement Volume and 2010 Supplement)

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

Article – Tax – Property

14–812.

At least 30 days before any property is first advertised for sale under this subtitle, the collector shall have mailed to the person who last appears as owner of the property on the collector’s tax roll, at the last address shown on the tax roll, a statement giving the name of the person, and the amounts of taxes due. On the statement there shall also appear the following notice:

.....
“Date”

“This Is a Final Bill and Legal Notice to the Person Whose Name Appears on This Notice.”

“According to the collector’s tax roll you are the owner of the property appearing on this notice. Some of the taxes listed are in arrears. Notice is given you that unless all taxes in arrears are paid on or before 30 days from the above date, the collector will proceed to sell the above property to satisfy your entire indebtedness. Interest and penalties must be added to the total at the time of payment.”

For any individual who last appears as an owner of the property on the collector’s tax roll who has been listed as an owner of the property on the collector’s tax roll for at least the last 25 years, the collector shall provide, at least 30 days before the property is first advertised, a list that includes the individual’s name and address and notice to the area agency, as defined in § 10–101 of the Human Services Article.

[In Baltimore County the above statement and notice shall also be posted by the collector at least 30 days before the property is first advertised, in a conspicuous place on the property to be sold.]

Failure of the collector to mail the statement and notice to the last address of the person last assessed for the property, as it appears on the collector’s tax roll, to mail, if applicable, a list including the name and address of an individual receiving the statement who has been listed as an owner of the property on the collector’s tax roll for at least the last 25 years and notice to the area agency, [or in Baltimore County to post the statement and notice on the property,] or to include any taxes in the statement and notice, does not invalidate or otherwise affect any tax, except a tax that is required to be but has not been certified as provided in § 14–810 of this subtitle, or any sale made under this subtitle to enforce payment of taxes, nor prevent nor stay any proceedings under this subtitle, nor affect the title of any purchaser.

14–813.

(e) (1) The following expenses relating to the sale shall be allowed, all of which are liens on the property to be sold:

- (i) the expense of publication of all notices;
- (ii) the cost of the county or municipal corporation surveyor’s description and plat, if necessary;
- (iii) except as provided in items ~~[(vi)] (v)~~ and ~~[(vii)] (vi)~~ of this paragraph, a fee to the attorney representing the county treasurer for services, that does not exceed \$15 for each property; except that in any county that has a paid full-time solicitor, counsel or attorney, the fee shall be collected and paid into the general funds of the county;
- (iv) the auctioneer’s fee, as provided in paragraph (2) of this subsection;

(v) ~~in Baltimore County, where provision has been made for the posting of the premises to be sold, a sum that does not exceed \$7.50~~ **A FEE, THAT MAY BE ESTABLISHED BY THE COUNTY EXECUTIVE AND SUBJECT TO REVIEW BY THE COUNTY COUNCIL FOR LEGAL SERVICES, ADMINISTRATIVE COSTS, AND MAILING EXPENSES RELATING TO THE SALE FOR EACH PROPERTY, NOT TO EXCEED ACTUAL COSTS, TO BE COLLECTED AND PAID INTO THE GENERAL FUND OF BALTIMORE COUNTY;**

(vi) ~~in Somerset County, Wicomico County and Worcester County~~ a fee to the attorney representing the county treasurer or director of finance, that does not exceed \$35 for each property, to be approved by the county treasurer or director of finance and by the governing body;

~~(vii) (VI)~~ in Baltimore City ~~AND BALTIMORE COUNTY:~~

1. a fee of \$30 for each property to the attorney representing the director of finance ~~OR THE DIRECTOR OF BUDGET AND FINANCE, AS APPLICABLE,~~ that is collected and paid into the General Fund of Baltimore City ~~OR BALTIMORE COUNTY, AS APPLICABLE;~~ and

2. a fee that does not exceed \$10 for the mailing of statements and notices;

~~(viii) (VII)~~ in Montgomery County, instead of the fee allowed under item (iii) of this paragraph, a fee that does not exceed \$30 for each property for legal services relating to the sale, to be collected and paid into the general funds of the county; and

~~(ix) (VIII)~~ a reasonable fee that does not exceed \$150 for examinations of title before the mailing of statements and notices.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2011.

Approved by the Governor, May 19, 2011.