

Chapter 87

(House Bill 1182)

AN ACT concerning

**Tax – Property – Tax Sales**

FOR the purpose of requiring ~~a tax sale of certain property if the tax has been in arrears for at least a certain period of time, subject to certain exceptions;~~ the collector of property taxes of a county to sell certain property at a tax sale under certain circumstances; requiring the collector of property taxes to sell certain property on receipt of a certain petition at the county’s next regularly scheduled tax sale; providing for the termination of this Act; and generally relating to tax sales of property.

~~BY repealing and reenacting, without amendments,  
Article Tax Property  
Section 14-808(a)  
Annotated Code of Maryland  
(2019 Replacement Volume and 2020 Supplement)~~

~~BY repealing and reenacting, with amendments,  
Article Tax Property  
Section 14-811  
Annotated Code of Maryland  
(2019 Replacement Volume and 2020 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, 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 of the collector to sell within the 2-year period does not affect the validity or collectability of any tax, or the validity of any sale thereafter made.~~

~~14-811.~~

~~(a) (1) Except as provided in PARAGRAPH (2) OF THIS SUBSECTION AND subsections (b) and (c) of this section, the collector may withhold from sale any property, when the total taxes on the property, including interest and penalties, amount to less than \$250 in any 1 year.~~

~~(2) EXCEPT AS PROVIDED IN SUBSECTIONS (B)(2) AND (3), (C), (D), (E), AND (F) OF THIS SECTION, THE COLLECTOR SHALL PROCEED TO SELL AND SHALL SELL UNDER THIS SUBTITLE ALL PROPERTY ON WHICH THE TAX IS IN ARREARS FOR AT LEAST 5 YEARS.~~

~~(b) (1) [The] EXCEPT AS PROVIDED IN SUBSECTION (A)(2) OF THIS SECTION, THE collector may withhold from sale any residential property, when the total taxes on the property, including interest and penalties, amount to less than \$750.~~

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

~~(3) In Baltimore City, the collector shall withhold from sale residential property or property that is exempt from taxation under § 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 service.~~

~~(e) Except as provided in subsection (d) of this section, the governing body of a county or municipal corporation may withhold from sale property that has been designated for redevelopment purposes if:~~

~~(1) the county or municipal corporation certifies that the property:~~

~~(i) is a vacant lot; or~~

~~(ii) has a building or structure that is:~~

~~1. vacant; and~~

~~2. unsafe or unfit for habitation;~~

~~(2) the governing body of the county or municipal corporation finds that withholding the property from sale under this subsection is necessary:~~

~~(i) to eliminate a blighting influence; and~~

~~(ii) to prevent the tax abandonment of the property; and~~

~~(3) the property meets any additional objective criteria established by the governing body of the county or municipal corporation for withholding property from sale for redevelopment purposes.~~

~~(d) Baltimore City may withhold from sale property that has been designated for redevelopment purposes if the property meets objective criteria established by the Mayor and City Council of Baltimore City.~~

~~(e) The collector shall withhold from sale under this part of this subtitle any real property designated by the governing body of a county or municipal corporation for foreclosure and sale under Part V of this subtitle.~~

~~(f) (1) In this subsection, “dwelling” and “homeowner” have the meanings stated in § 9-105 of this article.~~

~~(2) The governing body of a county or municipal corporation may withhold from sale a dwelling owned by a homeowner who is low income, at least 65 years old, or disabled if the homeowner meets eligibility criteria established by the county or municipal corporation.~~

(a) Notwithstanding any other law, the collector of property taxes of a county shall sell a property at a tax sale in accordance with Title 14, Subtitle 8, Part III of the Tax – Property Article if:

(1) the property is a vacant lot;

(2) the tax on the property is in arrears for at least 8 years;

(3) the property consists of a narrow strip of land that is no more than ~~6~~ 15 feet wide and is surrounded on two sides by adjoining property owned by the same property owner;

(4) the property prevents the owner of the adjoining property from connecting improvements that the adjoining property owner wishes to make to the adjoining property owner’s property; and

(5) the adjoining property owner petitions the collector of property taxes to sell the property.

(b) On receipt of a petition described under subsection (a)(5) of this section, the collector of property taxes shall sell the property that is the subject of the petition at the county’s next regularly scheduled tax sale.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2021. It shall remain effective for a period of 2 years and, at the end of June 30, 2023,

this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.

**Approved by the Governor, April 13, 2021.**