

SENATE BILL 519

Q2

4lr2379
CF 4lr2710

By: **Senator McCray**

Introduced and read first time: January 24, 2024

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Tax Sales – Owner–Occupied Residential Property**

3 FOR the purpose of authorizing the collector of taxes in Baltimore City to withhold any
4 owner–occupied residential property from tax sale; and generally relating to tax
5 sales of property in Baltimore City.

6 BY repealing and reenacting, with amendments,
7 Article – Tax – Property
8 Section 14–811(b)
9 Annotated Code of Maryland
10 (2019 Replacement Volume and 2023 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 14–811.

15 (b) (1) The collector may withhold from sale any residential property, when
16 the total taxes on the property, including interest and penalties, amount to less than \$750.

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

20 **(II) IN BALTIMORE CITY, THE COLLECTOR MAY WITHHOLD**
21 **FROM SALE ANY OWNER–OCCUPIED RESIDENTIAL PROPERTY.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (3) In Baltimore City, the collector shall withhold from sale residential
2 property or property that is exempt from taxation under § 7–204(1) or (2) of this article, if
3 the taxes on the property consist only of a lien for unpaid charges for water and sewer
4 service.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 October 1, 2024.