

HOUSE BILL 744

Unofficial Copy  
Q1

2000 Regular Session  
0lr2269  
CF 0lr2268

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By: **Delegate Marriott (Baltimore City Administration) and Delegates  
Branch, Cole, C. Davis, Dobson, Doory, Dypski, Fulton, Gladden,  
Hammen, Harrison, V. Jones, Kirk, Krysiak, McHale, McIntosh,  
Nathan-Pulliam, Oaks, Paige, Phillips, Rawlings, and Redmer**

Introduced and read first time: February 10, 2000

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City - Release of Liens for Unpaid City Real Property Taxes**

3 FOR the purpose of authorizing the Board of Estimates of Baltimore City to release  
4 any liens for unpaid city real property taxes if certain conditions are met,  
5 including the Baltimore City Department of Housing and Community  
6 Development certifying that the property is vacant and if there is a building or  
7 structure on the property that the building or structure is unsafe or unfit for  
8 habitation; authorizing the Board of Estimates of Baltimore City to waive the  
9 requirement that fair market value is being paid for property if the potential  
10 transferee is a nonprofit organization, the Mayor and City Council receives an  
11 amount equal to any tax benefit to be derived by the transferor from the  
12 transfer, and the transferor's tax debt is reduced by an amount equal to what  
13 the Mayor and City Council would receive if the fair market value requirement  
14 was not waived; repealing certain provisions that require the Board to give  
15 preference to persons or entities who will create homeownership opportunities;  
16 providing that the release of a lien for city real property taxes does not abate the  
17 transferor's liability for the remaining amount of the tax debt; making a stylistic  
18 change; and generally relating to the release of liens for unpaid city real  
19 property taxes.

20 BY repealing and reenacting, with amendments,  
21 Article - Tax - Property  
22 Section 14-806  
23 Annotated Code of Maryland  
24 (1994 Replacement Volume and 1999 Supplement)

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

1 **Article - Tax - Property**

2 14-806.

3 (a) In this section, "Board" means the Board of Estimates of Baltimore City.

4 (b) (1) To facilitate a transfer of real property the Board may release any  
5 liens for unpaid city real property taxes or other charges and assessments imposed by  
6 the Mayor and City Council of Baltimore City to which the property would otherwise  
7 be subject, if:8 (i) the total amount of liens for unpaid city real property taxes,  
9 charges, and assessments imposed with respect to the property exceeds the lesser of  
10 the total value of the land and any improvement on the land as last determined by the  
11 Department or as determined by an appraisal report prepared not more than 6  
12 months before the request for the release of the lien, by a real estate appraiser who is  
13 licensed under Title 16 of the Business Occupations and Professions Article;14 (ii) [the property is certified by] the Baltimore City Department of  
15 Housing and Community Development [to be] CERTIFIES:

16 1. THAT THE PROPERTY IS vacant; and

17 2. IF THERE IS A BUILDING OR STRUCTURE ON THE  
18 PROPERTY, THAT THE BUILDING OR STRUCTURE IS:

19 A. unsafe; OR

20 B. unfit for [occupancy; or

21 C. in need of substantial repair] HABITATION;

22 (iii) the potential transferee demonstrates the ability to return the  
23 property to productive use within a reasonable period of time;

24 (iv) the Board finds that a transfer under this section is necessary:

25 1. to eliminate a blighting influence; and

26 2. to prevent the tax abandonment of a property; and

27 (v) the potential transferee presents evidence to the Board that fair  
28 market value is being paid.29 (2) The Board may waive the requirement in paragraph (1)(v) of this  
30 subsection if:31 (I) the potential transferee is a nonprofit organization as defined  
32 in Article 83B, § 2-203(v) of the [Code.] CODE;

1 (II) THE MAYOR AND CITY COUNCIL RECEIVES AN AMOUNT EQUAL  
2 TO ANY TAX BENEFIT TO BE DERIVED BY THE TRANSFEROR FROM THE TRANSFER;  
3 AND

4 (III) THE TRANSFEROR'S TAX DEBT IS REDUCED BY AN AMOUNT  
5 EQUAL TO WHAT THE MAYOR AND CITY COUNCIL WOULD RECEIVE IF THE  
6 REQUIREMENT UNDER PARAGRAPH (1)(V) WERE NOT WAIVED.

7 [(3) (i) If more than one qualified person or entity competes for the real  
8 property transfer, preference shall be given to the person or entity which will create  
9 homeownership opportunities.

10 (ii) If more than one qualified person or entity competing for the  
11 same property transfer will create homeownership opportunities, the Board shall  
12 consider other factors in selecting a transferee.]

13 (c) The release of a lien for city real property taxes, charges, or assessments as  
14 authorized under subsection (b) of this section [in no way limits the ability of the  
15 Mayor and City Council of Baltimore City to seek enforcement of] DOES NOT ABATE  
16 the TRANSFEROR'S liability [of the person responsible for the taxes, charges, or  
17 assessments] FOR THE REMAINING AMOUNT OF THE TAX DEBT.

18 (d) The Board may set additional standards and requirements for approval of  
19 the release of liens under this section.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
21 July 1, 2000.