

Department of Legislative Services
Maryland General Assembly
2003 Session

FISCAL AND POLICY NOTE
Revised

Senate Bill 70

(Senator Stone)

(By Request - Baltimore County Administration)

Budget and Taxation

Ways and Means

Baltimore County - Tax Sales - Notice

This bill decreases the number of times Baltimore County must publish notice of tax sales in newspapers from four times to two times, once a week in alternate weeks. The bill also requires that notice of tax sales be posted on Baltimore County's web site for four successive weeks prior to the tax sale. The newspaper notice must include a statement that the tax sale notice is posted on the county's web site and instructions on how the public can access the web site.

Fiscal Summary

State Effect: The bill would not change State activities or operations.

Local Effect: Baltimore County advertising expenses could decrease by approximately \$24,000 in FY 2004, increasing 5% annually thereafter.

Small Business Effect: None.

Analysis

Current Law: Local governments are required to publish tax sale notices when property will be sold for nonpayment of property taxes. A notice must be published, four times, once a week for four consecutive weeks in one or more newspapers that have a general circulation in the county in which the property is located. The notice must specify the date and place of the auction where the property will be sold. The notice must also

contain certain specified information regarding the location of the property, the owner of record, the assessment value, and the taxes owed.

Local Expenditures: Currently, Baltimore County advertises each property to be auctioned at tax sale four times, once a week for four consecutive weeks. This bill would allow the county instead to advertise twice, once per week in alternate weeks and to list the properties on its web site for four successive weeks prior to sale. According to the county, they already maintain a list of properties for tax sale on their web site. The county estimates this bill would decrease its advertising costs by approximately \$24,000 in fiscal 2004, with a 5% increase in savings each year thereafter.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Baltimore County, Department of Legislative Services

Fiscal Note History: First Reader - January 31, 2003
mld/jr Revised - Senate Third Reader - March 19, 2003

Analysis by: Karen S. Benton

Direct Inquiries to:
(410) 946-5510
(301) 970-5510