

SENATE BILL 499

Q2

6lr1780
CF 6lr1779

By: Washington County Senators

Introduced and read first time: February 2, 2026

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 Washington County – Notice of Tax Sale – Alterations

3 FOR the purpose of altering the requirements for providing notice of the tax sale of property
4 in Washington County; altering the number of notices that shall be sent to the owner
5 of property after property is sold at a tax sale; and generally relating to providing
6 notice of a tax sale of property in Washington County.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 14–813(a) and 14–817.1

10 Annotated Code of Maryland

11 (2019 Replacement Volume and 2025 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

13 That the Laws of Maryland read as follows:

14 Article – Tax – Property

15 14–813.

16 (a) (1) At any time after 30 days from the mailing of the statement and notice,
17 the collector shall cause to be published, 4 times, once a week for 4 successive weeks in 1
18 or more newspapers that have a general circulation in the county in which the property is
19 located, a notice that the property will, on the date and at the place named in the notice, be
20 sold at public auction.

21 (2) In Dorchester County, Frederick County, Garrett County, Kent County,
22 and Queen Anne's County, the notice shall be published 3 times, once a week for 3
23 successive weeks.

24 (3) (i) In Baltimore City, the notice shall be:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 1. published two times, once per week in alternate weeks;
2 and

3 2. posted on the City's website 4 weeks prior to the sale.

4 (ii) The required newspaper notice shall include a statement that
5 notice shall be posted on the City's website along with instructions on how the public can
6 access the website.

7 **(4) (I) IN WASHINGTON COUNTY, THE NOTICE SHALL BE:**

8 1. PUBLISHED TWO TIMES, ONCE PER WEEK IN
9 ALTERNATE WEEKS; AND

10 2. POSTED ON THE COUNTY'S WEBSITE 4 WEEKS PRIOR
11 TO THE SALE.

12 (ii) 1. THE REQUIRED NEWSPAPER NOTICE SHALL INCLUDE
13 A STATEMENT THAT NOTICE SHALL BE POSTED ON THE COUNTY'S WEBSITE ALONG
14 WITH INSTRUCTIONS ON HOW THE PUBLIC CAN ACCESS THE WEBSITE.

15 2. THE NOTICE ON THE COUNTY'S WEBSITE SHALL BE
16 UPDATED BY THE CLOSE OF BUSINESS ON EACH FRIDAY UNTIL THE SALE.

17 14-817.1.

18 (a) Within 60 days after a property is sold at a tax sale, the collector shall send to
19 the person who last appears as owner of the property on the collector's tax roll, at the last
20 address shown on the tax roll, a notice that includes:

21 (1) a statement that the property has been sold to satisfy unpaid taxes;

22 (2) the date of the tax sale;

23 (3) the amount of the highest bid;

24 (4) the lien amount on the property at the time of sale;

25 (5) a statement that the owner has the right to redeem the property until
26 a court forecloses that right;

27 (6) a statement that the purchaser of the property may institute an action
28 to foreclose the property:

29 (i) as early as 6 months from the date of the sale; or

(7) a statement that if the property is redeemed before an action to
foreclose the right of redemption is filed, the amount that shall be paid to redeem the
property is:

(i) the total lien amount on the property at the time of sale, with
interest;

(iii) for property that is not owner-occupied residential property, any delinquent taxes, interest, and penalties accruing after the date of the tax sale;

17 (ii) a title search fee, not to exceed \$250; and

18 (iii) reasonable attorney's fees, not to exceed \$500;

(i) the total lien amount on the property at the time of sale, with
interest;

24 (ii) any taxes, interest, and penalties paid by the holder of the
25 certificate of sale;

(iii) for property that is not owner-occupied residential property, any delinquent taxes, interest, and penalties accruing after the date of the tax sale; and

(iv) attorney's fees and expenses to which the holder of the certificate of sale may be entitled under § 14–843(a)(4) and (5) of this subtitle; and

(10) the provisions of § 14–843(a) of this subtitle, reproduced as they appear in the Code.

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1 (b) **(1)** The notice required under subsection (a) of this section shall be sent by
2 first-class mail.

3 **(2) IN WASHINGTON COUNTY, ONE ADDITIONAL COPY OF THE NOTICE**
4 **REQUIRED UNDER SUBSECTION (A) OF THIS SECTION SHALL BE SENT WITHIN 15**
5 **DAYS AFTER THE NOTICE REQUIRED UNDER SUBSECTION (A) OF THIS SECTION.**

6 (c) The mailing required under this section shall include a separate insert that
7 includes all of the information required under § 14–812(b) of this subtitle.

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 October 1, 2026.