

CHAPTER 646

(House Bill 1238)

AN ACT concerning

**Baltimore City - ~~Waiver~~ Release of Tax Liens Liens for Taxes, Charges, or Assessments**

FOR the purpose of authorizing the Board of Estimates of Baltimore City to ~~waive~~ release a lien for unpaid ~~county city real~~ property taxes, charges, or assessments and permit the transfer of certain real property under certain circumstances; defining a certain term; providing for a certain preference under certain circumstances; providing that the ~~waiver~~ release of a lien for ~~county city real~~ property taxes, charges, or assessments does not extinguish the liability of the person who owned the property when the taxes, charges, or assessments became due; and generally relating to authorization for ~~waiver~~ the release of certain ~~tax liens~~ liens for taxes, charges, or assessments in Baltimore City.

BY adding to

Article - Tax - Property

Section 14-806

Annotated Code of Maryland

(1986 Volume and 1990 Supplement)

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

**Article - Tax - Property**

14-806.

(A) ~~IN THIS SECTION, "BOARD" MEANS THE BOARD OF ESTIMATES OF BALTIMORE CITY. THE GOVERNING BODY OF BALTIMORE CITY MAY WAIVE A LIEN FOR UNPAID COUNTY PROPERTY TAXES AND PERMIT THE TRANSFER UNENCUMBERED BY THE LIEN OF REAL PROPERTY CONTAINING A SINGLE FAMILY RESIDENCE, IF:~~

~~(1) THE GOVERNING BODY FINDS THAT THE TOTAL AMOUNT OF UNPAID COUNTY PROPERTY TAX ON THE PROPERTY IS GREATER THAN THE VALUE OF THE PROPERTY; AND~~

~~(2) THE BALTIMORE CITY COMMISSIONER OF HOUSING AND COMMUNITY DEVELOPMENT CERTIFIES THAT THE PROPERTY IS:~~

~~(I) VACANT; AND~~

~~(II) UNSAFE, UNFIT FOR OCCUPANCY, OR IN NEED OF SUBSTANTIAL REPAIR.~~