



April 9, 2026

POLICY ANALYSIS AND FISCAL IMPACT STATEMENT

TO: Government Operations and Fiscal Policy Committee

THRU: Lavinia Baxter 
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Policy Analysis and Fiscal Impact Statement
CB-011-2026 Fines and Charges Related to The Ownership of Real Property –
Collection

CB-011-2026 (*proposed by:* Council Member Fisher)

Assigned to the Government Operations and Fiscal Policy Committee

AN ACT CONCERNING FINES AND CHARGES RELATED TO THE OWNERSHIP OF REAL PROPERTY - COLLECTION for the purpose of providing that a tax, fee, fine, or other charge related to or arising out of the ownership or use of the real property shall be collected in the same manner as County real property taxes; and generally relating to the collection of charges owed to the County.

Fiscal Summary

Direct Impact:

Expenditures: Expenditures likely.

Revenues: Increase in revenues likely.

Indirect Impact:

Likely favorable.

Legislative Summary:

CB-011-2026, introduced on March 26th and referred to the Government Operations and Fiscal Policy Committee, would amend Section 10-122.01 of the Prince George's County Code to require that certain taxes, fees, fines, and other charges associated with real property be collected through the County's property tax system. Specifically, the bill provides that these charges would be added to the property tax bill and enforced as liens with the same priority, interest, and penalty structure as real property taxes.¹

Current Law/Background:

Under current law, unpaid real property taxes automatically become a lien on the property from the date they are due and remain in place until paid. These liens are enforced through the County's tax collection process, which includes the imposition of interest and penalties and, if taxes remain unpaid, the sale of the tax lien through the tax sale process.²

In addition to property taxes, Maryland law allows counties to recover certain other property-related charges, such as fees or abatement costs, but only when specifically authorized by statute or local code. These charges may be collected through administrative or civil enforcement mechanisms and, in some cases, may be added to the tax bill or treated as liens. However, there is no general requirement that all such charges be treated as real property tax liens or enforced through the tax sale process.³

Resource Personnel:

- Josh Hamlin, Legislative Attorney
 - Shanika Griffith, Chief of Staff
 - Linda Allen, Finance, Director
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Discussion/Policy Analysis:

The bill is intended to address ongoing challenges in collecting unpaid fines and other property-related charges. Under the current system, many of these obligations are issued through civil

¹ [CB-011-2026](#)

² [MD Tax - Property Code § 14-804 \(2025\)](#) & [MD Tax - Property Code § 14-801 \(2025\)](#)

³ [MD Tax Sales](#)

citation or administrative processes but remain uncollected, limiting both their fiscal impact and their effectiveness as enforcement tools.

By allowing these charges to be added directly to the property tax bill, the legislation leverages an existing and highly effective collection mechanism. Property owners have a strong incentive to satisfy obligations included on their tax bill to avoid interest, penalties, or potential tax sale consequences. As a result, the bill seeks to increase the rate of collection for outstanding fines and improve overall revenue recovery.

In addition to revenue recovery, the bill reinforces the deterrent value of civil citations. When fines are not consistently collected, enforcement loses credibility and may fail to influence behavior. Integrating these charges into the property tax system strengthens accountability by ensuring that violations carry meaningful and enforceable consequences.

The bill further provides that such charges shall carry the same priority rights as real property taxes, accrue the same interest and penalties, and constitute a lien on the affected real property. These charges would be added to the owner's property tax liability and included on the next annual property tax bill issued by the County. The legislation also clarifies that County property tax liens shall continue to be charged to the property owner and incorporated into the annual tax billing process.

Local Jurisdictions

Montgomery County:

Montgomery County also appears to follow a targeted approach. It authorizes certain property-related charges, such as nuisance abatement costs, code enforcement expenses, and other specified fees, to be placed on the tax bill and collected as liens, but not through one universal rule covering all property-related obligations.

Anne Arundel County:

Anne Arundel County likewise uses a provision-by-provision framework. The county can treat certain charges, including utility-related charges and some special assessments or enforcement-related costs, as liens collectible with real property taxes, but the authority is tied to specific statutory or code-based categories.

Howard County:

Howard County also appears to rely on specific code provisions for kinds of charges, including certain enforcement costs and other county liens, rather than a broad catch-all rule. Its collection system supports lien enforcement and tax-sale collection in defined contexts, but it does not appear to create the same kind of countywide default rule that CB-011-2026 would create.

District of Columbia:

DC is different because it is not a county, and its real property tax and lien collection system is administered centrally by the Office of the Chief Financial Officer under a home rule, unitary tax structure. As such, D.C. can enforce real property tax liens and may collect certain special charges through their own statutory mechanisms.

Baltimore City:

Baltimore City appears to use a targeted, program-specific lien and collection framework rather than a single blanket rule. Certain property-related charges, such as housing code enforcement costs, nuisance abatement expenses, and some municipal service charges, can be converted into liens and in some cases collected through tax bill or tax sale mechanisms.

Fiscal Impact:

- *Direct Impact*

The enactment of CB-011-2026 will have an adverse fiscal impact due to additional administrative responsibilities associated with incorporating property-related charges into the County's real property tax billing and enforcement system. These activities are expected to be absorbed within existing operations; however, it is unclear what additional resources may be needed for implementation. Revenue impacts may be favorable, as the bill may improve the County's ability to collect unpaid taxes, fees, fines, and other charges through enhanced lien and enforcement authority.

- *Indirect Impact*

The enactment of CB-011-2026 *may* have a favorable impact on the County by strengthening compliance and improving long-term recovery of outstanding property-related obligations, thereby supporting overall fiscal stability.

- *Appropriated in the Current Fiscal Year Budget*

No.

Policy Implementation Resource/Project Timeline:

Resources and Critical Path – Additional DPIE and Office of Finance coordination is needed to implement this legislation. At the time of this report, the analyst did not have responses from the agencies to provide information on what is needed for coordination and implementation of this legislation.

Effective Date of Proposed Legislation:

The proposed Bill shall be effective forty-five (45) calendar days after it becomes law.

If you require additional information or have questions about this fiscal impact statement, please reach out to me via phone or email.