

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2017 Legislative Session**

Bill No. CB-46-2017

Chapter No. 34

Proposed and Presented by Council Member Franklin

Introduced by Council Members Franklin, Lehman, Harrison, Turner, Davis,  
Glaros, Taveras and Patterson

Date of Introduction June 13, 2017

**BILL**

1 AN ACT concerning

2 Tax Sales of Properties Owned by Common Ownership Communities

3 For the purpose of making properties owned by common ownership communities ineligible for  
4 tax sale.

5 BY repealing and reenacting with amendments:

6 SUBTITLE 10. FINANCE AND TAXATION.

7 Section 10-124,

8 The Prince George's County Code

9 (2015 Edition; 2016 Supplement).

10 WHEREAS, there have been a number of reported incidents of the property of common  
11 ownership communities being sold at tax sale due to a lack of proper notice to residents who  
12 comprise the common ownership community; and

13 WHEREAS, the property of common ownership communities is often controlled by the  
14 original developer of the project, who may not properly inform common ownership community  
15 residents of overdue taxes on the common ownership community's property; and

16 WHEREAS, the involuntary tax sale of common ownership community property may  
17 disrupt the health and welfare of the common ownership community's residents who elected to  
18 reside in the community under the assumption of access to common ownership community  
19 amenities, like community centers, playgrounds, and other property; now, therefore,

20 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,  
21 Maryland, that Section 10-124 of the Prince George's County Code be and the same is hereby

1 repealed and reenacted with the following amendments:

2 **SUBTITLE 10. FINANCE AND TAXATION.**

3 **DIVISION 2. DIRECTOR OF FINANCE.**

4 **Sec. 10-124. - List of real property taxes in default; notice.**

5 (a) The Director of Finance shall make up and publish as prescribed by law a list of all taxes  
6 assessed upon real estate, which then remain unpaid and in default. The list shall contain the  
7 name or names of the persons appearing upon the assessment books as the owner or owners of  
8 each piece of the real estate, and if the real estate has changed hands, in whole or in part, and  
9 such change is known to the Director, also, the present owners thereof, the location of the  
10 property by district, the quantity of land it contains and other matters of description that may be  
11 known to the Director, such as its name, the adjacent property holders, the book and page of the  
12 County land records which contain the transfer of the property to the present owner, if  
13 ascertained, and the amount of taxes in default, with the interest and the penalties accrued, and to  
14 accrue to day of sale, upon each piece of the real estate.

15 (b) To the list shall be appended a notice that if such tax or taxes, interest and penalties and  
16 the costs of sale are not paid before the second Monday of May following, the Director of  
17 Finance will, on that day, at 10:00 A.M., at the Court House, in the town of Upper Marlboro,  
18 proceed to offer each of the parcels of real estate for sale at public auction to the highest bidder  
19 for cash, to satisfy the taxes, interest, penalties and costs of the sale therein, beginning with the  
20 first parcel on the list and continuing on in the order of the list, from day to day, until all have  
21 been offered for sale. On the second Monday in May the Director of Finance shall proceed to  
22 make the sale in conformity with the published notice.

23 (c) Property owned by a common ownership community shall not be eligible for tax sale.  
24 Pursuant to Section 13-316(e) of this Code, "common ownership community" means a  
25 condominium, cooperative housing corporation, or a homeowners association, as defined in  
26 State law.

27 SECTION 2. BE IT FURTHER ENACTED that on January 1, 2021, this Act shall be  
28 abrogated and be of no further force or effect.

29 SECTION 3.[2]. BE IT FURTHER ENACTED that this Act shall take effect forty-five  
30 (45) calendar days after it becomes law.

Adopted this 11th day of July , 2017.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Derrick Leon Davis  
Chairman

ATTEST:

\_\_\_\_\_  
Redis C. Floyd  
Clerk of the Council

APPROVED:

DATE: \_\_\_\_\_

BY: \_\_\_\_\_  
Rushern L. Baker, III  
County Executive