



# THE PRINCE GEORGE'S COUNTY GOVERNMENT

## Office of Audits and Investigations

October 6, 2015

### MEMORANDUM

TO: Robert J. Williams, Jr.  
Council Administrator

William M. Hunt  
Deputy Council Administrator

THRU: David H. Van Dyke *DHV*  
County Auditor

FROM: Inez N. Claggett *INC*  
Legislative Auditor

RE: Fiscal Impact Statement  
CB-71-2015 Finance and Taxation

Pursuant to your request, we have reviewed CB-71-2015 to estimate its fiscal impact on Prince George's County, Maryland.

CB-71-2015 requires any tax liens against County real property to be charged against the owner of such property and added to the property owner's tax liability on the next recurring real property tax bill from the County, unless otherwise stated in the Prince George's County Code.

The Chief of Treasury states that this practice is currently being carried out each fiscal year for clean lot liens. As a result, the property owner will either pay the clean lot lien on the property or the lien will attach to the real property tax bill and will be assessed for payment in the next real property tax cycle. If the lien and assessed property taxes remain unpaid for 30 days after generation of the property tax bill, the lien is considered delinquent and the account is assessed penalties and interest of twenty percent (20%) annually. Property tax bills that remain unpaid by March 31<sup>st</sup> of each year are then listed in the County's Property Tax Sale. There are a few properties with liens that have not been cleared, nor have they been sold at the County Property Tax Sale.

Enactment of CB-71-2015 should not have an adverse fiscal impact on the County.

If you require additional information, or have questions about this fiscal impact statement, please call me.

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