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STEUART PITTMAN
County Executive

EXECUTIVE ORDER NUMBER 44

**POSTPONING TAX SALE FOR CERTAIN
FISCAL YEAR 2021 TAXES AND CHARGES**

WHEREAS, a state of emergency and catastrophic health emergency was proclaimed by Lawrence J. Hogan, the Governor of the State of Maryland, on March 5, 2020, and renewed on March 17, 2020, April 10, 2020, May 6, 2020, June 3, 2020, July 1, 2020, August 10, 2020, September 8, 2020, October 6, 2020, October 29, 2020, November 25, 2020, December 23, 2020, January 21, 2021, and February 19, 2021 to control and prevent the spread of COVID-19 within the State, and the state of emergency and catastrophic health emergency still exists; and

WHEREAS, on March 13, 2020, County Executive Steuart Pittman issued Executive Order No. 16 proclaiming a civil emergency in Anne Arundel County due to the rapid onset of the COVID-19 pandemic, which Executive Order was extended by the County Council on March 20, 2020, to continue for the duration of the Governor's state of emergency proclamation; and

WHEREAS, the effects of COVID-19 require that local officials be vigilant in advising the residents of measures they can take to protect health, safety, and welfare; and

WHEREAS, COVID-19 continues to pose serious health risk for the citizens of Anne Arundel County and has resulted in loss of work and loss or reduction of income for many residents of Anne Arundel County, which impacts their ability to pay real property taxes; and

WHEREAS, due to the COVID-19 pandemic and State of Emergency, there was no tax sale in June 2020, which would have been held for any taxes or other fees or charges that were in arrears as of January 31, 2020 and unpaid as of April 1, 2020; and

WHEREAS, the tax sale for outstanding Fiscal Year 2020 taxes or other fees or charges is required to be held this year in accordance with § 4-1-105 of the County Code and § 14-808 of the Tax-Property Article of State Annotated Code, which requires that the collector of taxes shall proceed to sell property on which taxes are in arrears no later than two years from the date the tax is in arrears; and

WHEREAS, Fiscal Year 2021 real property taxes were billed by the County on July 1, 2020, and were due to be paid in full no later than September 30, 2020 or December 31, 2020; and

WHEREAS, sending properties to tax sale for failure to pay Fiscal Year 2021 taxes or other fees or charges, which may be unpaid as a result of COVID-19 impacts, would have serious public health, welfare and safety consequences; and

WHEREAS, it is necessary to protect public health, welfare, and safety to suspend the effect of ordinances to postpone the tax sale for properties with unpaid Fiscal Year 2021 taxes or other fees or charges, so long as Fiscal Year 2020 taxes or other fees or charges are paid; and

NOW, THEREFORE, I, Stuart Pittman, County Executive, by virtue of the authority vested in me by the Charter and laws of Anne Arundel County, Maryland, and §§ 1-6-101 *et. seq.* of the Anne Arundel County Code, and to save lives, limit the impact of the COVID-19 virus, and prevent further exposure to the COVID-19 virus within Anne Arundel County and the State of Maryland, do hereby proclaim and order on this 4th day of March, 2021:

1. The tax sale for unpaid Fiscal Year 2021 taxes and other unpaid fees or charges shall be postponed until calendar year 2022, and shall occur at that time in accordance with § 4-1-105 of the County Code.

2. All County late fees, penalties, interest, or other charges legally allowed to be imposed for late payment of all taxes or other fees or charges shall continue to be charged and shall accrue until such time that taxes and other outstanding fees and charges are paid in full.

3. A tax sale shall occur in or around June 2021 in accordance with State law and § 4-1-105 of the County Code for any unpaid Fiscal Year 2020 taxes, or other fees or charges outstanding as of January 31, 2020, which remain unpaid as of April 1, 2021.

4. If a property is advertised for tax sale for unpaid Fiscal Year 2020 taxes or other fees or charges in accordance with Paragraph 3 of this Executive Order, any other taxes or other fees or charges that are due and unpaid, including Fiscal Year 2021 taxes or other fees or charges, are required by State law to be included in the tax sale notice and tax sale price for the property.

5. This Executive Order shall have no effect on any late fees, penalties, interest, or charges imposed by the State of Maryland or the City of Annapolis.

6. This Executive Order shall take effect immediately.

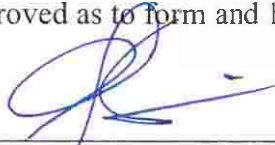
7. The Public Information Officer shall immediately disseminate notice of this Executive Order to the appropriate news media and to the general public.

This Executive Order shall be archived at the Office of Law.



STUART PITTMAN
County Executive

Approved as to form and legal sufficiency:



Gregory J. Swain
County Attorney