

Circuit Court for Harford County
Case No. C-12-CV-24-000406

UNREPORTED*

IN THE APPELLATE COURT

OF MARYLAND

No. 891

September Term, 2024

KATHRYN M. WALKER

v.

SUPERVISOR OF ASSESSMENTS OF
HARFORD COUNTY

Zic,
Ripken,
McDonald, Robert N.
(Senior Judge,
Specially Assigned),

JJ.

Opinion by McDonald, J.

Filed: January 22, 2026

* Under Maryland Rule 1-104, an unreported opinion may not be cited as precedent as a matter of *stare decisis*. It may be cited for its persuasive value if the citation conforms to Rule 1-104(a)(2)(B).

Appellant Kathryn M. Walker sought to be listed in State property assessment records as the owner of real property in Harford County that had belonged to her now-deceased mother. Ms. Walker based that claim on a 2021 deed that purported to transfer the property to her. After it was brought to the attention of Appellee Supervisor of Assessments of Harford County¹ that a 2019 court order referenced in the land records had forbidden such a transfer, the Supervisor declined to list Ms. Walker as the owner of the property.

Ms. Walker then bought this declaratory judgment action against the Supervisor asking the Circuit Court for Harford County to declare the deed to be valid. On motion of the Supervisor, the Circuit Court dismissed the action. Ms. Walker appealed that decision.

For the reasons set forth below, we affirm the judgment of the Circuit Court.

I

Background

In reviewing a circuit court's grant of a motion to dismiss, an appellate court, like the circuit court, presumes the truth of all well-pleaded facts of the complaint, along with any reasonable inferences from those facts. *Fioretti v. State Board of Dental Examiners*, 351 Md. 66, 71 (1998). The complaint and its exhibits in this case refer to an order in a

¹ The parties favor different prepositions in identifying the Appellee. Ms. Walker's caption names the Appellee as the Supervisor of Assessments *for* Harford County; the Supervisor's caption identifies the Appellee as the Supervisor of Assessments *of* Harford County. The relevant statutes do not appear to prefer one version or the other. We use the name preferred by the party in question.

related case in the Circuit Court for Frederick County. Accordingly, we take judicial notice of court records of that case as they appear in MDEC.

A. *The Guardianship Case and Court Order Restricting Property Transfer*

Ms. Walker is one of several adult children of Edna Branch. Beginning in late 2018, when Ms. Branch was 88 years old, competing efforts to establish a guardianship of the person and property of Ms. Branch were filed by the children.² Ultimately, the matter proceeded in the Circuit Court for Frederick County. Without recounting all of the events in that case, we note that on January 24, 2019, the Circuit Court issued an order directing that “no further transfers of real property or other assets shall occur of any of Edna Branch’s property until further order of this Court.” That order stated that it would serve as a *lis pendens* notice³ regarding real property that Ms. Branch owned in Darlington in Harford County (“Darlington property”).

On December 9, 2019, the Circuit Court for Frederick County issued an additional order in the guardianship case. In that order, the court found that Ms. Walker had “drained the bank account” of Ms. Branch, neglected the medical needs of her mother, and violated her fiduciary duty to her mother under a power of attorney. The court also found that Ms. Branch was not competent at the time she signed a deed that purported to transfer the

² See *In the Matter of Edna Branch*, Case No. C-FM-18-002028 (Circuit Court for Frederick County); Case No. C-12-FM-18-1640 (Circuit Court for Harford County).

³ A *lis pendens* notice is “recorded in the chain of title to real property ... to warn all persons that certain property is the subject matter of litigation, and that any interests acquired during the pendency of the suit are subject to its outcome.” B.A. Garner, Black’s Law Dictionary (12th ed. 2024).

Darlington property to Ms. Walker. The court nullified that deed and directed that the property be “transferred back to the original owner.”

Ms. Walker did not ask for reconsideration of, or attempt to appeal, either of the court orders restricting the transfer of the Darlington property. The 2019 court orders were recorded in the land records as instruments affecting the Darlington property. *See* Maryland Code, Real Property Article (“RP”), §3-301.

No further order of the Circuit Court for Frederick County allowing a transfer of the Darlington property appears in the record of this case.

B. The Deed in Question

During June 2021, a deed dated May 26, 2021, which purported to transfer the Darlington property from Ms. Branch and Ms. Walker to Ms. Walker alone (“2021 deed”), was recorded in the land records for Harford County. In that document, Ms. Walker certified that she had prepared the deed.

It appears to be undisputed that, shortly after the 2021 deed was recorded, the Supervisor received a copy of the deed and revised the tax assessment records to indicate Ms. Walker as the owner of the Darlington property. At some time during 2023, the Supervisor became aware of the orders of the Circuit Court for Frederick County restricting transfer of the Darlington property and removed Ms. Walker’s name as the owner of that property in the assessment records.

Ms. Walker inquired why the Supervisor had taken that action. On October 2, 2023, an employee of the Supervisor’s office emailed Ms. Walker a reference by case number to the guardianship case in Frederick County and the court order filed in that case prohibiting

transfers of Ms. Branch's property without a further order of that court. The employee concluded the email stating that "we are obligated to follow what we are told by the Circuit Court."

C. Death of Ms. Branch

Ms. Branch died on April 5, 2024. As a result, the guardianship case in the Circuit Court for Frederick County was closed in late 2024.

The record does not indicate what, if any, probate proceedings took place as a result of Ms. Branch's death. Nor does it indicate whether and how any such proceedings may have affected the disposition of any real property she owned.

D. Ms. Walker Files this Declaratory Judgment Action

On May 21, 2024, Ms. Walker filed the complaint in this action in the Circuit Court for Harford County asking for a declaratory judgment that the 2021 deed was valid. She named the Supervisor as the sole defendant in the action. She attached to her complaint a copy of the 2021 deed, copies of the online assessment records for the Darlington property, before and after her name was removed as owner of the property, and the email from the employee of the Supervisor's office explaining why her name had been removed as owner of the property in the assessment records.

On June 4, 2024, the Supervisor filed a motion to dismiss the complaint with prejudice for failure to state a claim on which relief could be granted. In the motion, the Supervisor argued that the complaint did not state a justiciable claim and that there was no uncertainty that could be resolved by a declaratory judgment in the case. The Supervisor cited, and attached as an exhibit, the January 2019 order of the Circuit Court for Frederick

County that prohibited transfer of the Darlington property absent further order of that court and that was referenced in an exhibit to Ms. Walker's complaint. The Supervisor also noted, and attached as an additional exhibit, the December 2019 order of that court that had nullified a prior deed that purported to transfer the Darlington property to Ms. Walker.

On June 18, 2024, Ms. Walker filed an opposition to the motion to dismiss and also moved that the court grant summary judgment in her favor. In her memorandum in support of her motion, she asserted that there was no dispute of material fact. In that filing, she argued that she was entitled to summary judgment because RP §3-104(a)(2) authorizes a supervisor of assessments of a county to transfer ownership of property in the assessment records upon receipt from the clerk of a circuit court of a copy of an instrument that effects a change of ownership.

On June 27, 2024, the Circuit Court for Harford County dismissed the complaint with prejudice in a brief order without explaining the basis of its decision. Ms. Walker timely noted an appeal of that order.

II

Discussion

In her brief in this Court, Ms. Walker argues that the Circuit Court erred in two respects: (1) by dismissing her complaint with prejudice and (2) by failing to enter “a declaratory judgment declaring the rights and obligations of the parties.” To decide these two questions, it is useful to first consider some basic principles governing declaratory judgments, as well as the powers and duties of the Supervisor.

A. *Declaratory Judgments*

Under the Maryland Declaratory Judgments Act, Maryland Code, Courts & Judicial Proceedings Article (“CJ”), §3-401 *et seq.*, a court may grant a declaratory judgment in a civil case:

[I]f it will serve to terminate the uncertainty or controversy giving rise to the proceeding, and if:

- (1) An actual controversy exists between contending parties;
- (2) Antagonistic claims are present between the parties involved which indicate imminent and inevitable litigation; or
- (3) A party asserts a legal relation, status, right, or privilege and this is challenged or denied by an adversary party, who also has or asserts a concrete interest in it.

CJ §3-409(a). A declaratory judgment is not available “[i]f a statute provides a special form of remedy for a specific type of case.” CJ §3-409(b). However, a party may obtain a declaratory judgment “notwithstanding a concurrent common-law, equitable, extraordinary legal remedy.” CJ §3-409(c).

As this Court has recently reiterated, the existence of a justiciable controversy is an “absolute prerequisite to the maintenance of a declaratory judgment action.” *Daljaco, Inc. v. Baugh*, ___ Md. App. ___, ___ (2025), 2025 WL 3687559 (December 19, 2025) at *6 (citation and internal quotation marks omitted). A justiciable controversy is one involving “interested parties asserting adverse claims upon a state of facts wherein a legal decision is sought or demanded.” *Id.* The rationale for requiring a justiciable controversy as a

prerequisite to entertaining a declaratory judgment action is that courts could otherwise be called upon to render “purely advisory opinions.” *Id.*

If there no justiciable controversy, a court may dismiss the action without issuing a declaratory judgment. *State Center, LLC v. Lexington Charles LP*, 438 Md. 451, 590-91 n.80 (2014); *Converge Services Group, LLC v. Curran*, 383 Md. 462, 477 (2004).

B. The Powers and Duties of the Supervisor under State Law

The Supervisor is an employee of the State Department of Assessments and Taxation (“SDAT”). The powers and duties of SDAT, and its officials and employees, are set forth in Maryland Code, Tax-Property Article (“TP”), §2-201 *et seq.*

SDAT and Tax Assessment Records

SDAT is charged with “continuously review[ing] all real property assessments” over a rolling three-year cycle according to the criteria set forth in statute. TP §2-203. Based on the assessments, SDAT provides certain information to various taxing authorities. TP §2-205.

SDAT is to maintain a “complete record of properties” and assessments in each county and to make that information available for public inspection. TP §§2-210, 2-211, 8-420. SDAT obtains information concerning real property it assesses from the land records maintained by the circuit court clerks, as well as other sources. If the owner of a property disputes the accuracy or completeness of information concerning the property, the owner may file a brief statement with SDAT concerning the dispute, along with additional information. TP §2-211(f).

Supervisors of Assessments

To help carry out SDAT's functions, the Director of SDAT, as the head of the agency is called, appoints a supervisor of assessments for each county and Baltimore City. TP §§2-105, 2-106. The supervisor of assessments of a county is the chief assessor for that county and supervises the assessment of properties in the county. TP §2-216(a)-(b). The supervisor is to "obtain all necessary information as to the existence and valuation of property that is subject to tax." TP §2-216(c)(1).

The Legislature has provided for administrative and judicial review of assessments – a process in which a county supervisor of assessments plays a role. *See* TP §2-216(b), §14-501 *et seq.* However, a county supervisor has no authority under State law to settle, much less litigate, the validity of a title to real property.

C. *Analysis*

Ms. Walker appears to rely primarily on a statute that provides for supervisors of assessments to receive copies of deeds for the purpose of updating tax assessment records. She also cites case law that states that a declaratory judgment action may, in appropriate circumstances, serve to quiet title to real property. Upon examination, neither the statute nor the case law supports the conclusion she desires.

Whether the 2021 Deed Superseded Other Information in the Land Records

As outlined earlier, Ms. Walker's complaint acknowledges the reason why the Supervisor declined to list her as the owner of the Darlington property – the January 2019 court order referenced in the land records that prohibited subsequent transfers of that property absent a further court order. Ms. Walker does not dispute the accuracy of that

information in the land records. Nor does she dispute the accuracy of the subsequent December 2019 court order that nullified her previous attempt to transfer the Darlington property to herself and that was attached to the Supervisor's motion to dismiss. She does not contend that there exists, or that the land records reference, any court order that would authorize the 2021 deed that she drafted and recorded and that is the subject of this action.

In support of her motion for summary judgment, Ms. Walker relied on RP §3-104(a). That statute provides that the clerk of a circuit court may record an instrument in the land records for the county that "effects a change of ownership" of a property under certain circumstances. RP §3-104(a)(1). Upon receipt of a copy of that instrument from the clerk, the supervisor of assessments of a county is to transfer ownership of the property in the assessment records. RP §3-104(a)(2).

Ms. Walker appears to take the position that the literal terms of the 2021 deed that she drafted and recorded take precedence over any other information in the land records concerning the Darlington property. However, nothing in the Maryland Code supports that proposition. The Supervisor does not have the liberty to ignore undisputed information in the land records such as the reference to the January 2019 court order that prohibited transfer of the Darlington property. Assuming the truth of the allegations of Ms. Walker's complaint and its attached exhibits and the reasonable inferences to be drawn from those documents, the Circuit Court properly dismissed her complaint with prejudice.⁴

⁴ Strictly speaking, the second court order, issued in December 2019, which nullified a prior attempt by Ms. Walker to transfer the Darlington property to herself and which was attached to the Supervisor's motion, was not part of her complaint or the exhibits to the complaint. However, under the Maryland Rules, a motion to dismiss may be converted

Whether Ms. Walker was Entitled to a Declaratory Judgment to Quiet Title

Ms. Walker cites *Shapiro v. Board of County Commissioners*, 219 Md. 298 (1959) for the proposition that a plaintiff may file a declaratory judgment action to quiet title as to real property. That case concerned whether an offer to dedicate a portion of the plaintiffs' property as a public street had been accepted by the defendant county government prior to revocation of that offer by the plaintiffs. Without resolving the merits of the dispute between the plaintiffs and the county, the Court of Appeals, now known as the Supreme Court of Maryland, held that the dispute between the plaintiffs and the county presented a justiciable controversy to quiet title that could be resolved by a declaratory judgment action. 219 Md. at 302-3.

As is evident, the plaintiffs in *Shapiro* brought the declaratory judgment action against the entity with an adverse interest in the property in question – the county. In this case, Ms. Walker has named the Supervisor as the sole defendant in an action in which she seeks a judicial determination of the validity of her alleged ownership of real property in the County. However, a declaratory judgment action against the Supervisor is not an appropriate means of determining the validity of the deed in question. The Supervisor has no interest in the Darlington property other than SDAT's obligation to ensure that its records accurately reflect the ownership of the properties that it assesses.

into a motion for summary judgment in appropriate circumstances. Maryland Rule 2-322(c). Ms. Walker responded to the Supervisor's motion by moving for summary judgment herself and did not dispute the truth of the exhibits to the motion to dismiss. Under Maryland Rule 2-501(f), a circuit court may award summary judgment *against* a party that moves for summary judgment. Thus, whether or not the Circuit Court considered the December 2019 order, the outcome would be the same.

It is notable that the Legislature has provided a specific judicial remedy for resolving disputes as to the title of real property – an action to quiet title. *See* RP §§ 14-108, 14-601 *et seq.* A plaintiff in a quiet title action is to name as defendants in the action any persons having adverse claims that are of record or known to the plaintiff or reasonably apparent from an inspection of the property. RP §14-608. In this case, the Supervisor is not an adverse claimant or potential adverse claimant to title to the property in question and would not be a defendant in a quiet title action.

As noted above, a prerequisite for the issuance of a declaratory judgment is a justiciable controversy between the parties. Here Ms. Walker claims ownership of the Darlington property. But she has not named adverse claimants to the Darlington property as defendants. Rather, she has named an official of a government agency that asserts no claim to that property and has no duty with respect to ownership of the property except to reflect accurately in the tax assessment records what appears in the land and court records concerning the property. The Supervisor has no adverse interest in ownership of that property. Moreover, there is no dispute that the deed on which Ms. Walker relies post-dates the court order barring a transfer of that property in the absence of a court order and that there is no court order allowing that transfer reflected in the land or court records – the records on which the Supervisor must base tax assessment records. There is simply no justiciable controversy between Ms. Walker and the Supervisor concerning ownership of the property.

If Ms. Walker wishes to quiet title to the Darlington property in her favor she must initiate an appropriate action against appropriate parties. Suing the Supervisor to quiet title

to the Darlington property is like a team that loses a ball game attempting to challenge the umpire's call that ended the game by suing a newspaper that reported the result of the game and its effect on the standings.

In sum, a declaratory judgment action against the Supervisor is not an appropriate means for resolving the validity of the deed on which Ms. Walker bases her claim.⁵

III

Conclusion

For the reasons set forth above, the Circuit Court did not err when it dismissed Ms. Walker's declaratory judgment action against the Supervisor with prejudice. Moreover, because Ms. Walker did not assert a justiciable claim against the Supervisor, the Circuit Court was not required to issue a declaratory judgment when it resolved the case.

**JUDGMENT OF THE CIRCUIT COURT FOR HARFORD COUNTY AFFIRMED.
COSTS TO BE PAID BY APPELLANT.**

⁵ Given the paucity of information in the record of this appeal concerning any probate of Ms. Branch's estate and the existence of other claims to the Darlington property, we do not purport to describe or limit the universe of applicable laws. There may be other remedies under State law that Ms. Walker could invoke to settle the validity of her claim of title to the Darlington property. We simply note that a declaratory judgment action against the Supervisor is not one of them.