

Section 14-809

Annotated Code of Maryland

(1994 Replacement Volume and 1997 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

14-809.

(a) (1) When a property in a municipal corporation is delinquent in the payment of municipal corporation taxes or charges levied against the property, the appropriate municipal corporation official charged with the collection of taxes shall notify the collector of the county of the unpaid taxes or charges on the property.

(2) If the procedures of this subtitle are not instituted by the county collector on or before 30 days after receiving the notice from the municipal corporation collector, the municipal corporation collector at any time after the 30-day period expires may use the provisions and procedures of this subtitle to sell the property for unpaid municipal corporation taxes or charges to the same extent that these provisions and procedures are available to county collectors.

(b) (1) THIS SUBSECTION APPLIES IN CALVERT COUNTY AND GARRETT COUNTY.

(2) [In Calvert County the] THE county collector shall use the provisions and procedures of this subtitle on notification by the municipal corporation collector of unpaid municipal corporation taxes and proceed to advertise and sell any real property located in any municipal corporation in [Calvert County] THE COUNTY on which municipal corporation taxes are delinquent.

(3) The municipal corporation, in which the property being sold is located, shall buy in and hold, and pay the costs of the sale for any property offered for sale for nonpayment of municipal corporation taxes only for which there is no other purchaser.

(4) If the municipal corporation purchases the property at the tax sale, the municipal corporation shall pay to [Calvert County] THE COUNTY any taxes owed to the county and any costs incurred by the county in the sale of that property. If [Calvert County] THE COUNTY purchases any property located in a municipal corporation in that county that is being sold for delinquent taxes, the county shall pay to the municipal corporation any taxes owed to the municipal corporation for that property.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1998 and shall be applicable to taxable years beginning after June 30, 1998.

Approved April 14, 1998.