

FILE NO. 106301

April 10, 1963

Mr. William M. Kinnersley  
Superintendent, Bureau of Receipts  
Room 1, Municipal Building  
Baltimore 2, Maryland

Re: Taxes Due On Property Seized by  
U.S. Government For Income Taxes -  
2433 McCulloh St.

Dear Mr. Kinnersley:

In prior correspondence with this office, the following facts have been presented with a request for an opinion:

1. The Federal Government holds a lien for Excise-Cabaret taxes in the amount of \$38,855.15 against Evelyn Dixon, Howard Dixon, and Isaiah Dixon, Jr.
2. The date of recording of this lien was December 15, 1959.
3. The property known as 2433 McCulloh Street is assessed to Evelyn Dixon on the tax rolls of Baltimore City and the State of Maryland.
4. There are at present unpaid real estate taxes on said property for the years 1961 and 1962.
5. The property was sold at tax sale by the Federal Government on September 20, 1962, to Isadore Gordon Preissman for the sum of \$3,000.00.

The questions presented by these facts are: (a) does the purchaser acquire title to the subject property free and clear of municipal and state liens for taxes; (b) when does the purchaser become liable for payment of real estate taxes on the subject property; (c) how can the City collect its delinquent taxes; and (d) if the taxes are uncollectible, what provision should be made for abatement?

In answer to question (a), Title 26 of the United States Code Annotated, Section 6335, provides in part: