

Mr. William M. Kinnersley, Superintendent
Bureau of Receipts

(continued)

1962 municipal taxes.

It should further be noted that Evelyn Dixon may, within twelve months from the date of sale, redeem the property, in accordance with the provisions of 26 USCA 6337. In that eventuality it is our belief that such a redemption would make the property again subject to the liens for 1961 and 1962 municipal and state taxes. The wording of sub-(a) of 6337 is such as to indicate that redemption would operate to nullify the sale. The sale thus being a nullity, the extinguishment of the lien, which came about only by virtue of the sale, would also be avoided.

The answer to question (c), that is, how can the City collect delinquent taxes, is included in the above discussion.

In answer to question (d), it is the suggestion of this office that suit be entered for the 1961 and 1962 taxes against Evelyn Dixon, despite the fact that she is apparently judgment proof. Once the judgment is recovered, it will be unnecessary to abate the taxes.

In conclusion, it is the opinion of this office that the sale by the Federal Government of the property known as 2433 McCulloch Street on September 20, 1962, operated to destroy the liens held by the Mayor and City Council of Baltimore and the State of Maryland on account of property taxes for the years 1961 and 1962. If the property is deeded by the United States to the purchaser after the expiration of the required twelve months, then the purchaser would become liable for taxes as of the date of the sale. In the event that Evelyn Dixon redeems the property and it is not deeded to the purchaser, then the property shall once again be liable for liens for real estate taxes