

CHAPTER 761.

(Senate Bill 89)

AN ACT to repeal Sections 72 to 90, inclusive, of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes," sub-title "Tax Sales," and Sections 197 to 206, inclusive, of said Article, sub-title "Alternative Procedure as to Tax Sales", and to enact in lieu thereof 50 new sections, said new sections to be known as Sections 72 to 90V, inclusive, to be under the sub-title "Tax Sales," and to follow immediately after Section 71 of said Article, relating to tax sales in Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 72 to 90, inclusive, of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Tax Sales", and Sections 197 to 206, inclusive, of said Article and the sub-title "Alternative Procedure as to Tax Sales," be and the same are hereby repealed, and 50 new sections be and they are hereby added to said Article, to be known as Sections 72 to 90V, inclusive, to follow immediately after Section 71 of said Article, and the sub-title "Tax Sales", and to read as follows:

72. DEFINITIONS. When used in this sub-title, "Collector" means the County official whose duty it is to collect all taxes of the State of Maryland levied or to be levied for any year on real property in the County for which he is elected or appointed, and in Baltimore City the Collector appointed by the Mayor of the City of Baltimore in the manner prescribed by the Charter of said City, and the agents of the Collector when the context requires.

"Tax" means any tax, charge or assessment of any kind whatsoever, due to the State of Maryland or any of its political sub-divisions, or any other taxing agency as defined in this sub-title, which by provision of law, regulation, resolution or ordinance, is a lien against the real property on which it is levied and/or assessed.

"Other taxing agency" means any municipal or other public or quasi-public corporation having the power to levy or assess a tax of any kind or nature which may be or become a lien on real property.

"Property" means real property located in the State of Maryland, improved or unimproved, held in fee or by lease.

"Collector's Tax Roll" means the record of assessments of real property prepared by, or for the use of the Collectors.