the property of such defendant before the final determination of the appeal. The bond shall be executed by the plaintiff together with a surety or sureties approved by the Court. Upon the payment as herein provided and filing of the bond, the plaintiff may at once take possession of the property or estate or interest therein of the defendant so appealing. If the judgment shall be affirmed by the Court of Appeals, the bond shall thereby be discharged. If the judgment shall be reversed by the Court of Appeals on the right of the plaintiff to condemn, the plaintiff shall at once surrender possession of the property or the estate of the defendant and the bond shall thereupon be liable to the defendant for all damages which have been occasioned to the defendant by the plaintiff in taking possession and using the property before final determination of the appeal. If the plaintiff is the State of Maryland, or any of its subdivisions or instrumentalities, no bond shall be required.

## Section 9.

- (a) Upon payment of the judgment and costs by the plaintiff pursuant to the provisions of Maryland Rule U23 SUBTITLE U OF THE MARYLAND RULES, the plaintiff shall at once become vested with the title, estate or interest of the defendant in the property condemned.
- (b) The title acquired in a condemnation proceeding shall be an absolute or fee simple title and shall include all of the right, title and interest of each of the defendants to the proceedings whose property has been so condemned unless a different title is specified in the inquisition.

## Section 10.

(a) Where taxes have been paid by the condemnee or his predecessor in title, the condemnee shall be entitled to receive from the condemnor in addition to the damages awarded for the premises taken an amount of money which bears the same ratio to the entire amount of taxes on the condemned property PREMISES TAKEN as the part of the taxable year remaining on the date of taking bears to the entire taxable year.

## (b)

- 1. Where taxes have not been paid and all of the property covered by an assessment is condemned, condemnor may deduct from the damages awarded to the condemnee an amount of money which bears the same ratio to the entire amount of the taxes on the condemned property as the part of the taxable year which has expired on the date of taking bears to the entire taxable year.
- 2. Where the taxes have not been paid and a part of the property covered by an assessment is taken, the condemnor may deduct from the damages awarded an amount of money equal to the taxes due and payable on the portion of the property covered by the assessment which is not taken plus an amount of money which bears the same ratio to the amount of the taxes on the property taken as the part of the taxable year which has expired on the date of taking bears to the entire taxable year.
- (c) The amount of the adjustment for taxes under this section shall be as the condemnor and condemnee shall agree, or if they are