

for the sale of property for unpaid municipal taxes and charges, and to relate generally to sales of property for unpaid taxes by municipalities in the State.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 71 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Tax Sales," subheading "In General," be and it is hereby repealed and re-enacted, with amendments; and that new Section 72A be and it is hereby added to the said Article and subtitle of the Code, to follow immediately after Section 72 thereof, and to read as follows:

71.

(a) When used in this subtitle "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 or treasurer appointed by the Mayor of the City of Baltimore in the manner prescribed by the charter of said city, and the deputy collector or deputy treasurer of said city during any sickness or other temporary absence of the collector or treasurer, and the agents of the collector or treasurer when the context requires. *This word shall also mean the appropriate collector of taxes of a municipal corporation under the provisions of Section 72A of this subtitle.*

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

(c) "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.

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

(e) "Collector's tax roll" means the record of assessments of real property prepared by, or for the use of the collectors.

(f) "Person" means any individual, firm, corporation, company, partnership, trust, estate or fiduciary. When used, the singular shall include the plural and the plural the singular.

(g) "County" means any of the 23 counties of the State of Maryland, and unless otherwise noted, the City of Baltimore.

(h) "County commissioners" means the board of commissioners charged with the administration of the county government in the county in which they are elected, and unless otherwise expressly stated, the mayor and city council of Baltimore.

72A.

*Whenever any property within a municipal corporation, as this*