

(3.) *If an appeal is taken from a final judgment, more than 120 days after the receipt by the clerk of the lower court of a mandate of the Court of Appeals evidencing the dismissal of the appeal, the affirmance of the judgment, the entry of judgment pursuant to Maryland Rule 875, or the modification of the ~~judgment~~ JUDGMENT without the award of a new trial. For the purposes of this section, an appeal stricken out pursuant to Maryland Rule 813, or voluntarily abandoned, shall be deemed not to have been taken, but, if the appeal so stricken out or voluntarily abandoned was taken by the defendant, the plaintiff may abandon the proceeding within 120 days after the appeal is so abandoned or stricken out, provided taking has not occurred, and, not thereafter.*

(d) *Recovery by defendant on account of legal, appraisal and engineering fees.—Upon the abandonment of a condemnation proceeding, the defendant shall be entitled to recover from the plaintiff the reasonable legal, appraisal and engineering fees actually incurred by the defendant because of the condemnation proceeding. If the parties agree as to the proper amount to be recovered by the defendant on account of such fees, they shall file with the clerk of the court a writing evidencing their agreement, and the clerk shall thereupon enter the amount agreed upon as a part of the costs. If the parties cannot agree as to the proper amount to be recovered by the defendant on account of such fees, the matter shall be determined by the court upon motion of either party, and the amount so determined by the court shall be entered as a part of the costs.*

#### 12-111. *Payment and Adjustment of Taxes.*

(a) *Taxes paid by condemnee.—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 premises taken as the part of the taxable year remaining on the date of taking bears to the entire taxable year.*

(b) *Adjustment of taxes not paid.—(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) *Same—Determination of amount.—The amount of the adjustment for taxes under this section shall be as the condemnor and condemnee shall agree, or if they are unable to agree, the amount shall be determined upon petition of either party by a judge of the court in which the condemnation proceedings were filed, or, if there*