

WHEREAS, It is desirable to clarify the language of the Code and to make further amendment feasible; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 83 and 93 of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and they are hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

83.

[The collector shall deliver to the purchaser a certificate of sale under his hand and seal, acknowledged by him as a conveyance of land, which certificate shall set forth that the property described in it was sold by him to the purchaser, the date of the sale, the amount for which the property was sold, the total amount of taxes due on it at the time of sale, together with interest and penalties and expenses incurred in making the sale, a description of the property in substantially the same form as the description appearing on the collector's tax roll, a statement that the rate of redemption is 6 percent per annum (except that in Baltimore City the rate shall be 6 percent a year or such other rate as is fixed by ordinance of the city council and in Baltimore County the rate shall 6 percent per annum or such other rate as is fixed by ordinance of the County Council, and in Frederick County the rate shall be 6 percent or a rate fixed by the County Commissioners not to exceed 10 percent a year and except that in Montgomery County the rate shall be 6 percent per year or at a rate fixed by resolution of the County Council), the time when an action to foreclose the right of redemption may be instituted, and that the certificate will be void unless foreclosure proceedings are brought within two years from the date of the certificate. If the property is unimproved or has no street number, and the collector has procured a description of the same from the county or city surveyor, the county or city surveyor's description shall be included in the certificate of sale. In Garrett County a copy of the description as required by that portion of § 76 relating specifically to Garrett County, shall be included in the certificate of sale. No other statements need be included in the certificate.]

(A) THE COLLECTOR SHALL DELIVER TO THE PURCHASER A CERTIFICATE OF SALE UNDER HIS HAND AND SEAL, ACKNOWLEDGED BY HIM AS A CONVEYANCE OF LAND, WHICH CERTIFICATE SHALL SET FORTH ALL OF THE FOLLOWING:

(1) THAT THE PROPERTY DESCRIBED IN IT WAS SOLD BY HIM TO THE PURCHASER;