

ASSESSED, LEVIED, AND COLLECTED AGAINST EACH UNIT IN THE SAME MANNER AND TO THE SAME EXTENT AS ASSESSMENTS ARE LEVIED AND COLLECTED IN THE CASE OF INDIVIDUAL LAND PARCELS.

[(c)] (B) No forfeiture or sale for delinquent real estate taxes including general and special assessments and other charges may be made other than against the individual unit on which the taxes are delinquent and no forfeiture or sale of any unit for delinquent real estate taxes, general and special assessments, or charges shall ever divest or in any manner affect the title to any other unit so long as the real estate taxes and duly levied share of special assessments and other charges on the individual unit are currently paid.

SECTION 3 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved May 17, 1977.

CHAPTER 435

(House Bill 483)

AN ACT concerning

Property Tax Credits - Redemption

FOR the purpose of permitting a homeowner to redeem certain property tax credits in certain taxable years.

BY adding to

Article 81 - Revenue and Taxes
Section 12F-1(f) (5)
Annotated Code of Maryland
(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 12F-1(f) (5) be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) to read as follows:

Article 81 - Revenue and Taxes

12F-1.

(f) (5) FOR TAXABLE YEAR 1976 AND EACH TAXABLE YEAR THEREAFTER, THE HOMEOWNER MAY REDEEM THE TAX CREDIT