

Approved May 26, 1977.

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CHAPTER 957

(House Bill 1261)

AN ACT concerning

Calvert County - Tax Sales

FOR the purpose of making Calvert County responsible for the administration of all tax sales of real property in that County; providing certain compulsory purchase and payment of tax sale costs by municipal corporations in that County; providing for payment of delinquent taxes by the purchasing jurisdiction to the jurisdiction to which the taxes are due; clarifying language; and generally relating to tax sales in Calvert County.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes

Section 72A

Annotated Code of Maryland

(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, that Section 72A of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

72A.

(A) whenever any property within a municipal corporation, as this term is defined in §9 of Article 23A of this Code [, as amended from time to time,] is delinquent in the payment of municipal taxes or charges levied against the property, the appropriate municipal official charged with the collection of taxes shall notify the tax collector of the county of the unpaid taxes or charges on the property. If the procedures of this subtitle are not instituted by the county tax collector within a period of [thirty (30)] 30 days after receipt of a notice from the municipal tax collector, the municipal tax collector [is authorized] at any time after the expiration of the [thirty (30)] 30 day period [to] MAY utilize the provisions and procedures of this subtitle for the sale of the property for unpaid