

72A.

(b) In Calvert County the county tax collector shall utilize the provisions and procedures of this subtitle upon notification by the municipal tax collector of unpaid municipal taxes or [charges;] CHARGES, and proceed to advertise and sell any real property located within any municipal corporation in Calvert County upon which taxes are delinquent. The municipal corporation, within which the property being sold is located, shall buy in and hold, and pay the costs of the sale for any property offered for sale for nonpayment of municipal taxes only for which there is no other purchaser. If the municipal corporation purchases the property at the tax sale, the municipal corporation shall pay to Calvert County any taxes owed to the county and any costs incurred by the county in the sale of that property. If Calvert County purchases any property located within a municipal corporation in that county which is being sold for delinquent taxes the county shall pay to the municipal corporation any taxes owed to the municipal corporation for that property.

83.

(c) The certificate of sale shall be IN substantially the following form:

"I,, Collector of Taxes for the State of Maryland and the of, hereby certify that on, 19..., I sold to, at public auction for the sum of Dollars and Cents, of which Dollars has been paid the property in described as and assessed to, The property described herein is subject to redemption. Upon redemption the holder of this certificate will be refunded the sums paid on account of the purchase price together with interest thereon at the rate of 6 percent per annum from the date of payment to the date of redemption (except as stated in § 83 (b) of Article 81 of the Annotated Code of Maryland), together with all other amounts specified by Chapter 761 of the Acts of 1943, and acts amendatory thereof. The balance due on account of the purchase price and all taxes, together with interest and penalties thereon, accruing subsequent to the date of sale, must be paid to the Collector before a deed can be delivered to the purchaser. After, 19..., a proceeding can be brought to foreclose all rights of redemption in the property. This certificate will be void unless such a proceeding is brought within two years from the date of this certificate.

Witness my hand and seal, this day of, 19...

..... Collector."
{To be followed by acknowledgment}

232C.