

Certificates of Sale - Legitimization

FOR the purpose of requiring that certificates of sale are legitimized under the seal of the Collector of Taxes or by his authorized facsimile signature.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 83(a)
Annotated Code of Maryland
(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

83.

(a) The collector shall deliver to the purchaser a certificate of sale under his hand and seal, OR BY HIS AUTHORIZED FACSIMILE SIGNATURE, 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;

(2) The date of the sale;

(3) The amount for which the property was sold;

(4) The total amount of taxes due on the property at the time of sale together with interest, penalties and expenses incurred in making the sale;

(5) A description of the property in substantially the same form as the description appearing on the collector's tax roll. If the property is unimproved or has no street number, and the collector has procured a description of the property from the county or city surveyor, this 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;

(6) A statement that the rate of redemption is 6 percent per annum, except as stated in subsection (b) of this section;

(7) The time when an action to foreclose the right of redemption may be instituted; and

(8) (i) That the certificate will be void