

until the fine has been paid.

(k) With the cooperation of the District Court AND THE U. S. DISTRICT COURT, the Administration shall develop procedures to carry out the provisions of this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 16, 1978.

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CHAPTER 706

(House Bill 1480)

AN ACT concerning

Tax Sales - Foreclosure of Rights of Redemption  
by Equity Suits

FOR the purpose of clarifying the amount required to be paid on the redemption of property subject to sale for failure to pay taxes; requiring that the collector of taxes in the county or Baltimore City where the property is located receives service of notice of the institution of a proceeding to foreclose the right of redemption on certain property; permitting a county or Baltimore City to be made a party defendant in such a proceeding; requiring that the final decree foreclosing the right of redemption direct the Supervisor of Assessments to enroll the holder of the certificate of sale as the owner of the property; providing that the plaintiff shall become immediately liable for payment of all taxes due; and generally relating to foreclosure of the rights of redemption on tax sale property.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 403 and 406 Sections 93, 96, 103, 106, 112, and 115  
Annotated Code of Maryland  
(1975 Replacement Volume and 1977 Supplement)

Preamble

WHEREAS, A recent opinion in the Court of Special Appeals of Maryland discusses a gap which currently exists in the laws governing proceedings to foreclose the right of redemption on property purchased at tax sales. This gap allows a purchaser of tax sale property to institute foreclosure proceedings after a minimal down payment and then to hold property indefinitely, without risk of loss or