

any obligation to pay taxes, since the purchaser is not required to conclude the proceedings, nor to obtain a final decree. Placing a time limit on obtaining a final decree could place a purchaser of tax sale property in a difficult position if a delay caused by a crowded court docket prohibited the proceeding from being concluded within the required time period. This Act proposes a more equitable means of closing the gap in the current law. A purchaser of tax sale property instituting a proceeding to foreclose the right of redemption would be required to serve notice on the county in which the property is located and the county may become a party in the proceeding. Once the county has notice of the foreclosure proceeding and the ability to intervene, it can act in a timely fashion to protect its interest in the property; ~~now, therefore, and~~

WHEREAS, A recent decision in the Circuit Court for Prince George's County held that taxes accrued subsequent to the date of a tax sale could not be recovered by a county as a condition of redemption, where the county was the holder of the certificate of sale; and whereas the plaintiff in a successful suit to foreclose redemption can thereafter avoid personal liability for taxes by failure to record the deed, thereby leaving the county no alternative to again placing the property on sale for failure to pay taxes; now, therefore,

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

93.

The person redeeming shall pay to the collector the whole amount of money received by the collector from the sale of the property, together with interest at the rate fixed in § 83 of this Article from the date of sale to the date of the payment of the redemption money. If the redemption is from a sale made to a county, the person redeeming shall pay to the collector the entire amount bid by the county at the tax sale, together with [interest at the rate fixed in § 83 of this Article] TAXES, INTEREST AND PENALTIES THEREON ACCRUING SUBSEQUENT TO THE DATE OF SALE. INTEREST SHALL BE AT THE RATE FIXED IN SECTION 83 OF THIS ARTICLE FROM THE DATE OF SALE TO THE DATE OF THE PAYMENT OF THE REDEMPTION MONEY. In addition to the above, IF THE TAX SALE PURCHASER IS A PARTY OTHER THAN A COUNTY, there shall be added to the amount required for redemption any taxes, together with interest and penalties thereon accruing subsequent to the date of sale which have been actually paid by the holder of the certificate of sale or any prior holder and the total disbursements of the holder of the certificate of sale or any prior holder, made in accordance with the provisions of this subtitle.

96.