

become liable for payment of all taxes due on the property; correcting an outdated section reference; providing a means by which a deed to county purchased tax sale property may be executed without payment of all taxes due until such time as the property is resold; clarifying language; and generally relating to foreclosure of the rights of redemption at tax sale property.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 81(a) and 96
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

Preamble

WHEREAS, Section 81, of Article 81, payment of purchase price, refers to Section 89 which deals with the right of a taxing agency to sell and assign a certificate of sale relating to property purchased at tax sale and to resell the property after foreclosure and does not speak to the question of taxes to be paid.

WHEREAS, Section 90 of Article 81 does deal directly with this problem and it is apparent from review of the legislative history of Sections 81, 89 and 90, that the reference in Section 81 to Section 89 actually refers to the provision now codified as Section 90. The 1951 Annotated Code of Maryland contained a section identical to the present Section 90 which was then known as Section 89.

WHEREAS, The cross reference in Section 81 was not corrected when the section was renumbered.

WHEREAS, Taxes due on the tax sale property may be substantial and in some situations may exceed the value of the real estate.

WHEREAS, Many tax sale properties are not resalable as they are outlots or are located in the floodplain.

WHEREAS, The county may not record a deed until such time as the county pays all taxes due to other taxing agencies even though the county may never realize any money on the property; and

WHEREAS, Recently enacted legislation requiring the Supervisors of Assessments to enroll the holder of the certificate of sale for taxes due as the owner of the property upon passage of the final decree may appear to conflict with Section 3-104(e) of the Real Property Article which provides that no property may be transferred on the assessment books or records until all taxes are paid; now, therefore,