

Article 81 - Revenue and Taxes

115.

(A) (1) [The] EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE final decree of the court shall direct the collector to execute a deed to the holder of the certificate of sale in fee simple or in leasehold, as the case may be, upon payment to the collector of the balance of the purchase price, due on account of the purchase price of the property, together with all taxes and interest and penalties thereon accruing subsequent to the date of sale. The final decree shall [also] direct the supervisor of assessments to enroll the holder of the certificate of sale in fee simple or in leasehold, as the case may be, as the owner of the property.

(2) IN FREDERICK COUNTY, IF THE COLLECTOR IS ABSENT, THE DEED MAY BE EXECUTED BY A DEPUTY COLLECTOR DESIGNATED BY THE COLLECTOR.

(B) The deed shall be prepared by the holder of the certificate of sale or his attorney and all expenses incident to the preparation and execution of it shall be paid by the holder of the certificate of sale.

(C) The clerk of the court in which the suit is instituted shall issue a certified copy of the decree of the court to the collector and supervisor of assessments and the collector shall not be obligated to execute the deed provided for in this section until that certified copy of the decree is served upon him.

(D) If the holder of the certificate of sale does not comply with the terms of the final decree of the court within [ninety (90)] 90 days as to payments to the collector of the balance of the purchase price due on account of the purchase price of the property and of all taxes, interest, and penalties accruing [subsequent to] AFTER the date of sale, that decree may be stricken by the court upon the motion of an interested party for good cause shown.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 14, 1981.

CHAPTER 61

(House Bill 1051)

AN ACT concerning