

SUBTITLE SHALL HAVE THE SAME FORCE AND EFFECT AS OTHER CERTIFICATES ISSUED UNDER THE PROVISIONS OF THIS SUBTITLE AND SHALL BE SUBJECT TO ALL OF THE PROVISIONS OF THIS SUBTITLE RELATING TO ANY OTHER CERTIFICATES OF SALE. ANY COLLECTOR MAY ISSUE THE CERTIFICATE PROVIDED FOR IN THIS SUBTITLE, NOTWITHSTANDING THE FACT THAT ANY PRIOR TAX SALE WAS MADE BY ONE OF HIS PREDECESSORS IN OFFICE. THE PROVISIONS OF THIS SUBTITLE MAY NOT AFFECT THE RIGHT OF ANY PURCHASER AT A TAX SALE HELD PRIOR TO JULY 1, 1985 TO PROCEED UNDER THE PROVISIONS OF LAWS EXISTING PRIOR TO JULY 1, 1985. ANY PURCHASER MAY, AT THE OPTION OF THE PURCHASER, PROCEED UNDER THE PROVISIONS OF THIS SUBTITLE OR UNDER THE PROVISIONS OF SUCH PRIOR EXISTING LAWS.

14-832.2.

IN QUEEN ANNE'S COUNTY, WHENEVER, PRIOR TO JULY 1, 1985, ANY PROPERTY WAS SOLD FOR THE NONPAYMENT OF ANY TAXES AND THE SALE HAD BEEN RATIFIED AND CONFIRMED, WHETHER OR NOT A DEED HAS BEEN DELIVERED TO THE PURCHASER, ANY PURCHASER AT THE PRIOR TAX SALE MAY PROCEED UNDER THE PROVISIONS OF THIS SUBTITLE RELATING TO THE FORECLOSURE OF RIGHTS OF REDEMPTION. THE COLLECTOR, UPON SURRENDER OF A RECEIPT OR ANY OTHER INSTRUMENT EVIDENCING PAYMENT OF THE PURCHASE PRICE, SHALL DELIVER TO THE PURCHASER A CERTIFICATE SIGNED BY THE COLLECTOR CONTAINING ALL AVAILABLE INFORMATION CONCERNING THE PRIOR SALE. ANY CERTIFICATE ISSUED UNDER THIS SECTION SHALL HAVE THE SAME FORCE AND EFFECT AS OTHER CERTIFICATES ISSUED UNDER THE PROVISIONS OF THIS SUBTITLE AND SHALL BE SUBJECT TO ALL OF THE PROVISIONS OF THIS SUBTITLE RELATING TO ANY OTHER CERTIFICATES OF SALE. ANY COLLECTOR MAY ISSUE THE CERTIFICATE PROVIDED FOR IN THIS SECTION, NOTWITHSTANDING THE FACT THAT ANY SUCH PRIOR SALE WAS MADE BY ONE OF HIS PREDECESSORS IN OFFICE.

14-832.3.

IN QUEEN ANNE'S COUNTY, WHEN ANY TAX SALE MADE PRIOR TO JULY 1, 1985 HAS BEEN FINALLY RATIFIED, THEN NO CIRCUIT COURT IN THIS STATE SHALL ON AND AFTER JULY 1, 1987, ENTERTAIN ANY PROCEEDINGS TO SET ASIDE OR MODIFY ANY TITLE TO ANY INTEREST OBTAINED IN SUCH SALE.

[14-856.

This subtitle is not applicable in Queen Anne's County, in which county tax sales shall be conducted according to the procedures provided in the local laws of that county.]

#### Article 18 - Queen Anne's County

2-401.

The said County Treasurer is required to enforce payment of taxes by sale [as hereinafter provided,] of all property upon which taxes are in arrears, as soon as he is empowered to do so; and at the expiration of his term of or upon his retirement from