

"Property" § 1-101 "Real property" § 1-101
 "Tax" § 14-801

14-810. NOTICE TO OTHER TAXING AGENCIES; CERTIFICATION OF TAXES DUE OTHER AGENCIES; FAILURE TO CERTIFY; DEDUCTIONS FROM COLLECTIONS IN CECIL AND CARROLL COUNTIES.

(A) WHEN NOTICE TO BE GIVEN; CERTIFIED STATEMENT OF TAXES DUE OTHER TAXING AGENCIES.

AT LEAST 60 DAYS BEFORE THE MAILING OF THE NOTICES REQUIRED BY § 14-812 OF THIS SUBTITLE, THE COLLECTOR SHALL NOTIFY ALL OTHER TAXING AGENCIES IN THE COUNTY IN WHICH THE COLLECTOR IS ELECTED OR APPOINTED, EXCEPT THE STATE, OF THE COLLECTOR'S INTENTION TO HOLD A TAX SALE OF PROPERTY ON WHICH TAXES ARE IN ARREARS AND STATING THE TIME AND PLACE OF SALE. EACH TAXING AGENCY SHALL, ON OR BEFORE 30 DAYS AFTER RECEIVING THE NOTICE FROM THE COLLECTOR, CERTIFY TO THE COLLECTOR A STATEMENT OF ALL TAXES THEN DUE TO IT. THE STATEMENT SHALL BE IN THE FORM AND SHALL CONTAIN THE INFORMATION THAT THE COLLECTOR REQUIRES. IN ADDITION TO THE TAXES DUE TO THE STATE AND THE COUNTY THE COLLECTOR SHALL INCLUDE IN THE NOTICE REQUIRED BY § 14-812 AND IN THE ADVERTISEMENT REQUIRED BY § 14-813 OF THIS SUBTITLE, ALL THE TAXES OF ALL OTHER TAXING AGENCIES, STATEMENTS OF WHICH HAVE BEEN CERTIFIED TO THE COLLECTOR BY THE OTHER TAXING AGENCIES IN THE TIME REQUIRED BY THIS SECTION.

(B) TAXES NOT CERTIFIED BY OTHER TAXING AGENCIES.

THE COLLECTOR IN CARRYING OUT THE PROVISIONS OF THIS SUBTITLE IS ENTITLED CONCLUSIVELY TO PRESUME THAT THE TAXES CERTIFIED TO THE COLLECTOR BY THE TAXING AGENCIES, ARE ALL THE TAXES DUE TO THE TAXING AGENCIES AND THE COLLECTOR IS UNDER NO OBLIGATION WITH RESPECT TO ANY TAXES NOT SO CERTIFIED NOR SHALL ANY TAXES NOT SO CERTIFIED BE A LIEN ON ANY PROPERTY SOLD BY THE COLLECTOR UNDER THIS SUBTITLE.

(C) CECIL AND CARROLL COUNTIES.

IN CECIL AND CARROLL COUNTIES, ALL TAXES COLLECTED BY THE COUNTY TREASURER FOR OTHER TAXING AGENCIES IN THE COUNTY, EXCEPT THOSE OF THE STATE, ARE SUBJECT TO A DEDUCTION OF 10% IN CECIL COUNTY AND 25% IN CARROLL COUNTY BEFORE REMITTANCE IS MADE TO THE AGENCY FOR WHICH COLLECTION IS MADE. FROM THE AMOUNT DEDUCTED, ALL EXPENSES PROPERLY CHARGEABLE TO MAKING THE COLLECTION, OTHER THAN THE EXPENSES OF SALE PROVIDED FOR BY § 14-813 OF THIS SUBTITLE, SHALL BE PAID, AND THE BALANCE SHALL BE PAID INTO THE GENERAL FUNDS OF CECIL AND CARROLL COUNTIES AS APPROPRIATE.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 73.

The only changes are in style.

Defined terms: "Collector" § 1-101