

"Includes"; "including" § 1-101  
"Other taxing agency" § 14-801 "Tax" § 14-801

14-811. PROPERTIES WHICH MAY BE WITHHELD FROM SALE.

THE COLLECTOR MAY WITHHOLD FROM SALE ANY PROPERTY, WHEN THE TOTAL TAXES ON THE PROPERTY, INCLUDING INTEREST AND PENALTIES, AMOUNT TO LESS THAN \$15 IN ANY 1 YEAR.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 74.

The only changes are in style.

Defined terms: "Collector" § 1-101  
"Includes"; "including" § 1-101  
"Property" § 1-101 "Tax" § 14-801

14-812. NOTICE OF SALE; SPECIAL PROVISION AS TO BALTIMORE COUNTY.

AT LEAST 30 DAYS BEFORE ANY PROPERTY IS FIRST ADVERTISED FOR SALE UNDER THIS SUBTITLE, THE COLLECTOR SHALL HAVE MAILED TO THE PERSON WHO LAST APPEARS AS OWNER OF THE PROPERTY ON THE COLLECTOR'S TAX ROLL, AT THE LAST ADDRESS SHOWN ON THE TAX ROLL, A STATEMENT GIVING THE NAME OF THE PERSON, AND THE AMOUNTS OF TAXES DUE. ON THE STATEMENT THERE SHALL ALSO APPEAR THE FOLLOWING NOTICE:

.....  
"DATE"

"THIS IS A FINAL BILL AND LEGAL NOTICE TO THE PERSON WHOSE NAME APPEARS ON THIS NOTICE."

"ACCORDING TO COLLECTOR'S TAX ROLL YOU ARE THE OWNER OF THE PROPERTY APPEARING ON THIS NOTICE. SOME OF THE TAXES LISTED ARE IN ARREARS. NOTICE IS GIVEN YOU THAT UNLESS ALL TAXES IN ARREARS ARE PAID ON OR BEFORE 30 DAYS FROM THE ABOVE DATE, THE COLLECTOR WILL PROCEED TO SELL THE ABOVE PROPERTY TO SATISFY YOUR ENTIRE INDEBTEDNESS. INTEREST AND PENALTIES MUST BE ADDED TO THE TOTAL AT THE TIME OF PAYMENT."

IN BALTIMORE COUNTY THE ABOVE STATEMENT AND NOTICE SHALL ALSO BE POSTED BY THE COLLECTOR AT LEAST 30 DAYS BEFORE THE PROPERTY IS FIRST ADVERTISED, IN A CONSPICUOUS PLACE ON THE PROPERTY TO BE SOLD.

FAILURE OF THE COLLECTOR TO MAIL THE STATEMENT AND NOTICE TO THE LAST ADDRESS OF THE PERSON LAST ASSESSED FOR THE PROPERTY, AS IT APPEARS ON THE COLLECTOR'S TAX ROLL, OR IN BALTIMORE COUNTY TO POST THE STATEMENT AND NOTICE ON THE PROPERTY, OR TO INCLUDE ANY TAXES IN THE STATEMENT AND NOTICE, DOES NOT INVALIDATE OR OTHERWISE AFFECT ANY TAX, EXCEPT A TAX THAT IS REQUIRED TO BE BUT HAS NOT BEEN CERTIFIED AS PROVIDED IN § 14-810 OF THIS SUBTITLE,