

of the references to "the circuit court for the county".

In subsections (b), (c), (d) and (e) of this section, the defined term "municipal corporation" is substituted for the former word "city", for clarity and consistency.

Former Art. 81, § 82(f), which related to tax sales prior to June 1, 1949, is deleted as obsolete.

The only other changes are in style.

Defined terms: "Collector" § 1-101
 "County" § 1-101 "Municipal corporation" § 1-101
 "Person" § 1-101 "Tax" § 14-801

14-820. CERTIFICATE OF SALE -- IN GENERAL.

(A) CERTIFICATE TO BE DELIVERED BY COLLECTOR TO PURCHASER;
 CONTENTS.

THE COLLECTOR SHALL DELIVER TO THE PURCHASER A CERTIFICATE OF SALE UNDER THE COLLECTOR'S HAND AND SEAL, OR BY THE COLLECTOR'S AUTHORIZED FACSIMILE SIGNATURE, ACKNOWLEDGED BY THE COLLECTOR AS A CONVEYANCE OF LAND, WHICH CERTIFICATE SHALL SET FORTH:

(1) THAT THE PROPERTY DESCRIBED IN IT WAS SOLD BY THE COLLECTOR TO THE PURCHASER;

(2) THE DATE OF THE SALE;

(3) THE AMOUNT FOR WHICH THE PROPERTY WAS SOLD;

(4) THE TOTAL AMOUNT OF TAXES DUE ON THE PROPERTY AT THE TIME OF SALE TOGETHER WITH INTEREST, PENALTIES AND EXPENSES INCURRED IN MAKING THE SALE;

(5) A DESCRIPTION OF THE PROPERTY IN SUBSTANTIALLY THE SAME FORM AS THE DESCRIPTION APPEARING ON THE COLLECTOR'S TAX ROLL. IF THE PROPERTY IS UNIMPROVED OR HAS NO STREET NUMBER, AND THE COLLECTOR HAS PROCURED A DESCRIPTION OF THE PROPERTY FROM THE COUNTY OR MUNICIPAL CORPORATION SURVEYOR, THIS DESCRIPTION SHALL BE INCLUDED IN THE CERTIFICATE OF SALE. IN GARRETT COUNTY A COPY OF THE DESCRIPTION AS REQUIRED BY § 14-813(F) OF THIS SUBTITLE, AS THAT SECTION RELATES SPECIFICALLY TO GARRETT COUNTY, SHALL BE INCLUDED IN THE CERTIFICATE OF SALE;

(6) A STATEMENT THAT THE RATE OF REDEMPTION IS 6% A YEAR, EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION;

(7) THE TIME WHEN AN ACTION TO FORECLOSE THE RIGHT OF REDEMPTION MAY BE INSTITUTED; AND