THE CIRCUIT COURT FOR THE COUNTY IN WHICH THE PROPERTY IS LOCATED FOR THE APPOINTMENT OF A RECEIVER OF THE PROPERTY COVERED BY CERTIFICATE, IN ACCORDANCE WITH THE USUAL PROVISIONS OF THE LAWS AND OF RULES AND PRACTICE OF THE CIRCUIT COURTS THAT RELATE RECEIVERS. IF ANY CERTIFICATE OF SALE IS HELD BY THE GOVERNING BODY OF THE COUNTY OR ANY OTHER TAXING AGENCY, THE GOVERNING BODY OR TAXING AGENCY MAY MAKE APPLICATION BY COMPLAINT, TO CIRCUIT COURT FOR THE COUNTY FOR THE APPOINTMENT OF A RECEIVER OF THE PROPERTY COVERED BY THE CERTIFICATE OF SALE. THE DEFENDANT, IN THE ACTION BROUGHT BY THE GOVERNING BODY OF THE COUNTY OR ANY OTHER TAXING AGENCY FOR THE APPOINTMENT OF A RECEIVER SHALL BE THE OWNER OF THE PROPERTY WHOSE NAME LAST APPEARS AS THE OWNER ON THE COLLECTOR'S TAX ROLL. HOWEVER, IN BALTIMORE CITY, EXCEPT AS TO PROPERTY ACTUALLY OCCUPIED BY THE OWNER IF A CERTIFICATE OF SALE IS HELD BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, THEN THE MAYOR AND CITY COUNCIL OF BALTIMORE HAVE THE RIGHT OF IMMEDIATE POSSESSION OF THE PROPERTY REPRESENTED BY THE CERTIFICATE OF SALE, AND TO THE RENTS ACCRUING FROM THE PROPERTY FROM THE OF SALE, WITHOUT THE NECESSITY OF RECEIVERSHIP PROCEEDINGS, PROVIDED THAT THE MAYOR AND CITY COUNCIL OF BALTIMORE SHALL MAKE STRICT ACCOUNTING OF ANY AND ALL RENTS COLLECTED TO THE OWNER ON REDEMPTION OF THE PROPERTY, AND ON THE REDEMPTION, SHALL REMIT THE RENTS, LESS ALL EXPENSES REQUIRED FOR THE PROPERTY MAINTENANCE AND UPKEEP OF THE PROPERTY.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 95.

The references to the "governing body of a county" are substituted for the former reference to "county commissioners", for clarity.

The reference to a "circuit" court is substituted for the former reference to a court of "equity", for clarity.

The only other changes are in style.

Defined terms: "Collector" § 1-101
"County" § 1-101 "Governing body" § 1-101
"Other taxing agency" § 14-801 "Property" § 1-101
"Property tax" § 1-101 "Tax roll" § 1-101

14-831. ASSESSMENT DURING REDEMPTION PERIOD; ASSESSMENT TO CERTIFICATE HOLDER; SUBSEQUENT TAXES MUST BE PAID BEFORE DEED IS DELIVERED.

UNTIL A JUDGMENT IS ISSUED BY THE CIRCUIT COURT THAT FORECLOSES ALL RIGHTS OF REDEMPTION IN ANY PROPERTY SOLD BY THE COLLECTOR, THE PROPERTY SHALL CONTINUE TO BE ASSESSED AS THOUGH NO SALE HAD BEEN MADE, WHETHER THE GOVERNING BODY OF THE COUNTY OR SOME OTHER PERSON HOLDS THE CERTIFICATE OF SALE. ONCE THE JUDGMENT IS PASSED, THE PROPERTY SHALL BE TRANSFERRED ON THE ASSESSMENT BOOKS OR RECORDS TO THE HOLDER OF THE CERTIFICATE OF SALE NOTWITHSTANDING THE PROVISIONS OF § 3-104 OF THE REAL