

PROPERTY ARTICLE. AFTER THE TRANSFER, THE PROPERTY SHALL BE ASSESSED TO THE HOLDER OF THE CERTIFICATE OF SALE FOR PROPERTY TAX PURPOSES. ALL TAXES ACCRUING AFTER THE DATE OF SALE, TOGETHER WITH INTEREST AND PENALTIES ON THE TAXES, ARE ADDITIONAL LIENS AGAINST THE PROPERTY AND ON PASSAGE OF THE FINAL DECREE, ARE IMMEDIATELY DUE AND PAYABLE BY THE HOLDER OF THE CERTIFICATE OF SALE EXCEPT AS PROVIDED UNDER § 14-826 OF THIS SUBTITLE. THE COLLECTOR MAY NOT DELIVER A DEED TO THE HOLDER OF A CERTIFICATE OF SALE UNDER THE PROVISIONS OF THIS SUBTITLE UNLESS AND UNTIL ALL SUBSEQUENT TAXES, TOGETHER WITH INTEREST AND PENALTIES ON THE TAXES, ARE PAID IN FULL. IF THE GOVERNING BODY OF A COUNTY IS A HOLDER OF THE CERTIFICATE OF SALE, THE COLLECTOR SHALL DELIVER A DEED FOR PROPERTY PURCHASED AT TAX SALE BY THE GOVERNING BODY OF THE COUNTY EVEN THOUGH TAXES ARE UNPAID, THE PROVISIONS OF § 3-104 OF THE REAL PROPERTY ARTICLE AND § 14-847 OF THIS SUBTITLE NOTWITHSTANDING.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 96.

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

The references to a "judgment of the Circuit Court" are substituted for the former references to a "decree", to conform to terminology used in the Maryland Rules.

The only other changes are in style.

Defined terms: "Assess" § 1-101
 "Collector" § 1-101 "County" § 1-101
 "Governing body" § 1-101 "Person" § 1-101
 "Property" § 1-101 "Property tax" § 1-101
 "Tax" § 14-801

14-832. CONSTRUCTION OF SECTIONS.

THE PROVISIONS OF §§ 14-833 THROUGH 14-861 OF THIS SUBTITLE SHALL BE LIBERALLY CONSTRUED AS REMEDIAL LEGISLATION TO ENCOURAGE THE FORECLOSURE OF RIGHTS OF REDEMPTION BY SUITS IN THE CIRCUIT COURTS AND FOR THE DECREERING OF MARKETABLE TITLES TO PROPERTY SOLD BY THE COLLECTOR.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 97.

The reference to the "circuit" courts is substituted for the former reference to the "equity" courts, for clarity.

The only other changes are in style.

Defined terms: "Collector" § 1-101