

ANSWER.

IN ANY PROCEEDING TO FORECLOSE THE RIGHT OF REDEMPTION, IT IS NOT NECESSARY TO PLEAD OR PROVE THE VARIOUS STEPS, PROCEDURE AND NOTICES FOR THE ASSESSMENT AND IMPOSITION OF THE TAXES FOR WHICH THE PROPERTY WAS SOLD OR THE PROCEEDINGS TAKEN BY THE COLLECTOR TO SELL THE PROPERTY. THE VALIDITY OF THE PROCEDURE IS CONCLUSIVELY PRESUMED UNLESS A DEFENDANT IN THE PROCEEDING SHALL, BY ANSWER, SET UP AS A DEFENSE THE INVALIDITY OF THE TAXES OR THE INVALIDITY OF THE PROCEEDINGS TO SELL OR THE INVALIDITY OF THE SALE. A DEFENDANT ALLEGING ANY JURISDICTIONAL DEFECT OR INVALIDITY IN THE TAXES OR IN THE PROCEEDING TO SELL, OR IN THE SALE, MUST PARTICULARLY SPECIFY IN THE ANSWER THE JURISDICTIONAL DEFECT OR INVALIDITY AND MUST AFFIRMATIVELY ESTABLISH THE DEFENSE.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 109.

The reference to the "imposition" of the tax is substituted for the former reference to the "levy" of the tax, for clarity. As to this substitution, see the General Revisor's Note to this article.

The only other changes are in style.

Defined terms: "Assessment" § 1-101
 "Collector" § 1-101 "Property" § 1-101
 "Tax" § 14-801

14-843. PLAINTIFF ENTITLED TO DISBURSEMENTS MADE.

ON REDEMPTION, THE PLAINTIFF OR THE HOLDER OF THE CERTIFICATE OF SALE IS ENTITLED TO BE REIMBURSED FOR EXPENSES INCURRED IN ANY ACTION OR IN PREPARATION FOR ANY ACTION TO FORECLOSE THE RIGHT OF REDEMPTION. IN ADDITION, THE PLAINTIFF OR THE HOLDER OF THE CERTIFICATE OF SALE, ON REDEMPTION, IS ENTITLED TO BE REIMBURSED FOR FEES PAID FOR RECORDING THE CERTIFICATE OF SALE, FOR ATTORNEY'S FEES THAT DO NOT EXCEED THE SUM OF \$100, FOR EXPENSES INCURRED IN THE SERVICE OF PROCESS BY PUBLICATION, FOR FEES FOR A NECESSARY TITLE SEARCH THAT DO NOT EXCEED \$75 FOR EACH PROPERTY, EXCEPT THAT THE COURT, ON PROOF THAT THE SEARCH WAS UNUSUALLY DIFFICULT, MAY ALLOW NOT MORE THAN \$100 FOR EACH SEARCH, AND FOR TAXES, TOGETHER WITH INTEREST AND PENALTIES ON THE TAXES, ARISING AFTER THE DATE OF SALE THAT HAVE BEEN PAID BY THE PLAINTIFF. THE PLAINTIFF OR THE HOLDER OF THE CERTIFICATE OF SALE IS NOT ENTITLED TO BE REIMBURSED FOR ANY OTHER EXPENSES.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 111.

The only changes are in style.

Defined terms: "Property" § 1-101
 "Tax" § 14-801