

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 68.

The defined term "property" is substituted for the present reference to "real estate, or property of any description", for clarity.

The reference to "purchase price" is substituted for the present reference to "sum bid", for clarity. Similarly, the present phrase that the Comptroller "may bid for" the property is omitted as included in the provision that the Comptroller "may purchase".

The present reference to the recovery of taxes being from "the person by whom they are payable or from any person collecting the same" is omitted as superfluous.

The present phrase "at the sale thereof" is omitted as superfluous.

The present reference to the Comptroller's purchase "if in his opinion, it shall be necessary and proper to do so," is omitted as superfluous.

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

14-861. SPECIAL PROVISION FOR LESS THAN FULL YEAR PROPERTY.

PROPERTY ON WHICH PROPERTY TAX IS COMPUTED UNDER §§ 6-204, 10-304, AND 10-305 OF THIS ARTICLE MAY BE SOLD FOR TAXES ONLY:

(1) DURING THE NEXT SUCCEEDING YEAR; AND

(2) IN ACCORDANCE WITH THE LAWS OF THE JURISDICTION WHERE THE PROPERTY IS LOCATED.

REVISOR'S NOTE: This section is new language derived from former Art. 81, § 31(e), as that subsection related to tax sales.

The reference to property "on which property tax is computed under §§ 6-204, 10-304, and 10-305 of this article", is substituted for the former reference to property "assessed for less than a year", for clarity.

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

14-862. RESERVED.

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