

14-871. RESERVED.

14-872. RESERVED.

GENERAL REVISOR'S NOTE TO SUBTITLE:

I. Technical Revision.

Unlike the other provisions in this article the provisions that related to Tax Sales in Parts I through III of this subtitle have been technically revised only in light of the proposed substantive revision of these provisions. The substantive revision will address the "Due Process" notice issues brought up in Mennonite Board of Missions, Appellant v. Richard C. Adams, 462 U.S. 791 (1983).

II. Deletions.

Former Art. 81, § 71(a), (d), (e), (f), and (g), which defined "collector", "property", "collector's tax roll", "person", and "county", respectively, are deleted as unnecessary in light of the definitions of "collector", "property", "tax roll", "person", and "county" in § 1-101 of this article. Former Art. 81, § 71(h), which defined "county commissioners" is deleted as partially inaccurate and, in any event, as superfluous.

Former Art. 81, § 85, which described the issuing of a certificate and deed by a successor collector is deleted as superfluous.

Former Art. 81, § 91, which was a severability clause, is deleted as superfluous in light of the general severability clause in Art. 1, § 23 of the Code.

III. Decodification.

Former Art. 81, §§ 98 and 99 were enacted by Ch. 761, Acts of 1943, and former Art. 81, § 99A was enacted by Ch. 182, Acts of 1964. These sections provided procedures for foreclosing rights of redemption on property sold at tax sales before January 1, 1944, when the new procedures under the 1943 statutes became effective. Former Art. 81, § 99A also provided for certainty in title disputes by imposing a limitation on challenges to tax sales made before the new procedures became effective in 1944.

On analysis of these 3 sections, the Commission to Revise the Annotated Code decided to decodify these sections because of their limited application and as they may not be entirely obsolete.

SUBTITLE 9. ABATEMENTS, CREDITS, AND REFUNDS.

PART I. ABATEMENTS.