

The certificate of sale OR ASSIGNMENT OF THE CERTIFICATE OF SALE is presumptive evidence in all courts in all proceedings by and against the purchaser, and the purchaser's representatives, heirs and assigns, of the truth of the statements in the certificate of sale OR ASSIGNMENT OF THE CERTIFICATE OF SALE, of the title of the purchaser to the property described in the certificate of sale OR ASSIGNMENT OF THE CERTIFICATE OF SALE, and of the regularity and validity of all proceedings had in reference to the taxes for the nonpayment of which the property was sold and the sale of the property.

14-824.

The governing body of a county or other taxing agency [may] SHALL buy in and hold any property in their respective counties offered for sale for nonpayment of any taxes for which there is no private purchaser. The governing body of the county and other taxing agency have the same rights and remedies with regard to the property as other purchasers, including the right to foreclose the right of redemption. A certificate of sale in the form provided in this subtitle shall be issued by the collector in the name of the Mayor and City Council of Baltimore City or the governing body of the county or other taxing agency.

14-825.

When the governing body of a county or other taxing agency has purchased any property at a tax sale, it may sell and assign the certificate of sale relating to the property [and] OR after foreclosure [resell] SELL the property.

14-827.

The owner or other person that has an estate or interest in the property sold by the collector may redeem the property at any time until the right of redemption has been finally foreclosed under the provisions of this subtitle[, by paying to the collector the amount required for redemption as set forth in this subtitle. Provided that in Somerset County any owners or other person who within 1 year after the tax sale may redeem by paying the amount of the tax indebtedness for which the property was sold, together with interest at the rate of 6% a year, taxes due on the property since the tax sale and the expenses incurred by the collector under § 14-813 of this subtitle, and no more. On receipt of the proper amount, the collector shall notify the holder of the certificate of sale that the property has been redeemed and that on surrender of the certificate of sale all redemption money received by the collector will be paid to the holder. For the purposes of this section, the collector is authorized to conclusively presume that the original purchaser at the tax sale is the holder of the certificate of sale, unless and until the collector receives a written notice of any assignment of the certificate of sale that gives the collector the name and address of the assignee. The collector shall execute and deliver to the person redeeming the property a certificate of redemption