

The owner of any property sold under the provisions of this subtitle shall have the right, during the period of redemption, to continue in possession of, and to exercise all rights of ownership over the property until the right of redemption has been finally foreclosed under the provisions of this subtitle, provided that any holder of any certificate of sale may apply to the circuit court for the county in which the property is located for the appointment of a receiver of the property covered by the certificate, in accordance with the usual provisions of the laws and of rules and practice of the circuit courts that relate to receivers. If any certificate of sale is held by the governing body of the county or any other taxing agency, the governing body or taxing agency may make application by complaint, to the circuit court for the county for the appointment of a receiver of the property covered by the certificate of sale. The defendant, in the action brought by the governing body of the county or any other taxing agency for the appointment of a receiver shall be the owner of the property whose name last appears as the owner on the collector's tax roll. However[, in Baltimore City,] except as to property actually occupied by the owner if a certificate of sale is held by the Mayor and City Council of Baltimore CITY OR THE GOVERNING BODY OF A COUNTY, then the Mayor and City Council of Baltimore CITY OR THE GOVERNING BODY OF THE COUNTY [have] HAS the right of immediate possession of the property represented by the certificate of sale, and to the rents accruing from the property from the date of sale, without the necessity of receivership proceedings, provided that the Mayor and City Council of Baltimore CITY OR THE GOVERNING BODY OF THE COUNTY shall make a strict accounting of any and all rents collected to the owner on redemption of the property, and on the redemption, shall remit the rents, less all expenses required for the property maintenance and upkeep of the property.

14-831.

Until a judgment is issued by the circuit court that forecloses all rights of redemption in any property sold by the collector, the property shall continue to be assessed as though no sale had been made, whether the governing body of the county or some other person holds the certificate of sale. Once the judgment is passed, the property shall be transferred on the assessment books or records to the holder of the certificate of sale notwithstanding the provisions of § 3-104 of the Real 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] PERSON ENTITLED TO THE DEED 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