

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 \$250 for each certificate of sale, 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.

14-861.

Property on which property tax is computed under §§ [6-204,] 10-103, 10-104, 10-105, 10-304, and 10-305 of this article may be sold for taxes only:

(1) during the next A succeeding year; and

(2) in accordance with the laws of the jurisdiction where the property is located.

14-864.

On or before 7 years from the date the tax is [imposed] DUE, the State, a county, or a municipal corporation may initiate an action in a court of appropriate jurisdiction to collect any tax imposed under this article and within the time provided by law. If a person owes State and county or municipal corporation taxes to the same collector, the action may combine claims of the State, county, and municipal corporation.

14-906.

(a) A person shall receive a refund of excess property tax paid on property without submitting a refund claim to the collector if the payment is erroneous due to a lower final property tax liability than:

(1) the advance property tax payment made under § 10-205 [or § 10-207] of this article; or

(2) the estimated property tax payment made under § 10-210 of this article.

(C) A PERSON MAY CLAIM A REFUND OF THE EXCESS PROPERTY TAX LIABILITY FEE IF THE PAYMENT IS ERRONEOUS DUE TO A LOWER FINAL PROPERTY TAX LIABILITY THAN THE ADVANCE PAYMENT MADE UNDER § 10-207 OF THIS ARTICLE.