

(a) Whenever real estate is sold by the Treasurer or Collector, the owner, his or her heirs, or a person or corporation holding a lien against the property may redeem the property by paying into Court to be paid to the purchaser, within 12 calendar months from the date of sale, the amount of the purchase money and all subsequent taxes paid by the purchaser, with interest at the rate of 12 percent from the date of sale, and the date of payment of taxes, respectively.

(b) If the redemption is made by a lien holder, the title to property reverts to the owner and to his or her heirs, and not to the lien holder.]

[2-110.

The County Commissioners:

(1) May purchase any property for sale for the payment of taxes;

(2) May not bid a sum greater approximately than the taxes in arrears upon the property and the interest and expenses of sale and costs; and

(3) May sell and convey or lease the property as they deem best for the interest of the County.]

[2-111.

(a) Any sale of land by the Treasurer or Collector, where the owners are described as the heirs of a named person, or as trustees, cestuis que trustent or co-owners were each named in the proceedings by his or their proper name.

(b) If the purchaser of any real estate sold by the Treasurer or Collector for the payment of taxes dies without having received a deed for it, the Treasurer or collector may convey the real estate so sold to the heirs, devisees or assignees of the purchaser.]

[2-112.

(a) On or before September 1 of each year the Treasurer or Collector shall notify the person charged with the collection of taxes in any municipal corporation in Washington County in which the property to be sold is situated, of his intention to hold a tax sale of property upon which taxes are in arrears and shall state the time and place of sale. Each of the persons charged with the collection of taxes of any municipal corporation in Washington County in which the property to be sold is situated, not later than 30 days after the receipt of the notice from the Treasurer or Collector certified to the Treasurer or Collector, shall submit a statement of all taxes then due to it. The