

COLLECTED. (P.L.L., 1930, Art. 20, sec. 357; 1963 Code, sec. 287; 1910, ch. 10, sec. 231 (p. 1138); 1977 Code, sec. 63; 1988, ch. .)

SUBTITLE 3. TAX SALES

7-301. LIENS FOR TAXES.

IF TAXES ARE DUE AND OWED ON REAL AND PERSONAL PROPERTY BY ANY TAXPAYERS, THE WHOLE OF THE TAXES ARE A LIEN ON THE REAL PROPERTY. THE REAL PROPERTY MAY BE SOLD TO PAY THE TAXES WITHOUT REGARD TO THE EXISTENCE OF PERSONAL PROPERTY. (P.L.L., 1930, Art. 20, sec. 350; 1963 Code, sec. 282; 1910, ch. 10, sec. 224 (p. 1135); 1977 Code, sec. 58; 1988, ch. .)

7-302. TAX SALES; PERSONAL PROPERTY.

(A) WHENEVER IT IS NECESSARY TO ENFORCE THE PAYMENT OF TAXES BY A SALE OF PERSONAL PROPERTY, THE TREASURER SHALL MAKE OUT A BILL FOR THE TAXES IN THE USUAL FORM, WITH AN ORDER AT THE BOTTOM OF THE BILL DIRECTING THE COUNTY SHERIFF TO LEVY UPON THE PERSONAL PROPERTY OF THE DELINQUENT AND TO SELL IT TO SATISFY AND PAY THE TAXES THAT ARE DUE.

(B) THE SHERIFF, UPON RECEIVING THE TAX BILL AND ORDER, SHALL LEVY UPON AND SELL THE PERSONAL PROPERTY OF THE DELINQUENT IN THE SAME MANNER AND UPON THE SAME NOTICE.

(C) THE SHERIFF IS ENTITLED TO THE SAME FEES AS IF THE SHERIFF WERE PROCEEDING UNDER AN EXECUTION FROM A JUDGE OF THE DISTRICT COURT.

(D) IMMEDIATELY AFTER THE SALE, THE SHERIFF SHALL PAY OVER TO THE TREASURER THE AMOUNT DUE ON THE TAX BILL, AND ANY SURPLUS WHICH REMAINS AFTER THE PAYMENT OF THE TAXES, INTEREST, AND COST SHALL BE PAID BY THE SHERIFF TO THE DELINQUENT TAXPAYER.

(E) THE SHERIFF'S BOND IS LIABLE FOR ALL OF THE TAX BILLS THAT ARE PLACED IN THE SHERIFF'S HANDS BY THE TREASURER TO THE SAME EXTENT AND IN THE SAME MANNER THAT THE BOND IS LIABLE FOR EXECUTION CLAIMS ISSUED TO HIM. (P.L.L., 1930, Art. 20, sec. 352; 1963 Code, sec. 283; 1910, ch. 10, sec. 226 (p. 1135); 1977 Code, sec. 59; 1988, ch. .)

7-303. TAX SALE DEEDS.

EVERY TAX DEED SHALL CONTAIN THE NAME OF THE FORMER OWNER OF THE PROPERTY IT CONVEYS, AND THE CLERK OF THE CIRCUIT COURT IN WHOSE OFFICE IT IS RECORDED SHALL INDEX IT NOT ONLY IN THE NAME OF THE GRANTOR AND GRANTEE, BUT ALSO IN THE NAME OF AND AS FROM THE FORMER OWNER TO THE GRANTEE. (P.L.L., 1930, Art. 20, sec. 354; 1963 Code, sec. 284; 1910, ch. 10, sec. 228 (p. 1137); 1977 Code, sec. 60; 1988, ch. .)