

13-829. TIME FOR POSTING SECURITY.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A PERSON SHALL POST THE SECURITY REQUIRED UNDER § 13-825 OF THIS SUBTITLE WITHIN 5 DAYS AFTER THE DATE ON WHICH THE NOTICE IS MAILED UNDER § 13-827 OF THIS SUBTITLE.

(B) AFTER HEARING.

IF A HEARING IS HELD UNDER § 13-828 OF THIS SUBTITLE, A PERSON SHALL POST THE SECURITY WITHIN 15 DAYS AFTER THE DATE ON WHICH THE NOTICE OF THE TAX COLLECTOR'S FINAL DETERMINATION IS MAILED.

REVISOR'S NOTE: This section is new language derived without substantive change from the first clause of the fifth sentence and the second clause of the eighth sentence of former Art. 81, § 312(p)(1), the first clause of the third sentence and the second clause of the fourth sentence of § 340, the first clause of the third sentence and the second clause of the fourth sentence of § 391, the second clause of the second sentence of § 408(b)(4), and the first clause of the third sentence and the second clause of the fourth sentence of § 436.

This section is revised to apply to any security for tax, for clarity.

The Tax - General Article Review Committee notes, for consideration of the General Assembly, that only 5 days are allowed to post security from the date the notice is mailed but 15 days are allowed if a hearing is held. The General Assembly may wish to allow more time to post security.

Defined terms: "Person" § 1-101
"Tax collector" § 13-101

13-830. APPLICATION OF SECURITY.

IF THE TAX, INTEREST, AND PENALTY ARE NOT PAID WHEN DUE, THE TAX COLLECTOR, WITHOUT NOTICE TO THE PERSON WHO POSTED THE SECURITY UNDER § 13-829 OF THIS SUBTITLE, MAY:

(1) APPLY A CASH OR SECURITY DEPOSIT TO THE TAX, INTEREST, OR PENALTY; OR

(2) SELL A SECURITY AT PUBLIC OR PRIVATE AUCTION AND APPLY THE PROCEEDS OF THE SALE TO THE TAX, INTEREST, OR PENALTY.