

(A) REQUEST FOR ACTION.

IF A TAX UNDER THIS ARTICLE IS NOT PAID WHEN DUE, THE TAX COLLECTOR SHALL ASK THE ATTORNEY OR SOLICITOR FOR THE COUNTY OR MUNICIPAL CORPORATION TO BRING AN ACTION AGAINST THE PERSON RESPONSIBLE TO PAY THE TAX, UNLESS A LIEN ON REAL PROPERTY SUFFICIENTLY SECURES THE TAX OR A JUDGMENT IN THE ACTION WOULD NOT BE COLLECTIBLE.

(B) INITIATION OF ACTION.

(1) IF A REQUEST IS MADE UNDER SUBSECTION (A) OF THIS SECTION, THE ATTORNEY OR SOLICITOR FOR THE COUNTY OR MUNICIPAL CORPORATION SHALL BRING THE ACTION.

(2) IN AN ACTION UNDER THIS SECTION, THE PLAINTIFF SHALL BE:

(I) THE COUNTY OR THE BOARD OF COUNTY COMMISSIONERS;

(II) THE MUNICIPAL CORPORATION; OR

(III) THE TAX COLLECTOR AUTHORIZED BY LAW TO COLLECT THE TAX.

(C) COMPROMISE OF CLAIM.

IF THE ATTORNEY OR SOLICITOR FOR THE COUNTY OR MUNICIPAL CORPORATION AND THE TAX COLLECTOR AGREE THAT THE FULL AMOUNT OF THE CLAIM IS NOT COLLECTIBLE, THE ATTORNEY OR SOLICITOR MAY:

(1) COMPROMISE THE CLAIM;

(2) ACCEPT A LESSER AMOUNT; AND

(3) ISSUE A RELEASE OF THE CLAIM OR A SATISFACTION OF THE JUDGMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 207 and 210.

In subsection (a) of this section, the phrase "against the person responsible to pay the tax" is added for clarity.

Subsection (b)(2) of this section is revised to identify specifically the "plaintiff" in an action under this section. Therefore, the former reference to a suit "for collection of ... taxes ... in the name of" the appropriate officer is omitted as unnecessary.

In the introductory language of subsection (c) of this section, the former reference to "[w]henver such suit