

CHAPTER 83

(House Bill 855)

AN ACT concerning

St. Mary's County - Tax Sales

FOR the purpose of requiring the Board of County Commissioners of St. Mary's County to set by resolution the date and time of a tax sale; repealing a requirement that the collector of taxes in St. Mary's County advertise and sell certain property by a certain time; and generally relating to the timing of tax sales in St. Mary's County.

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 14-808
Annotated Code of Maryland
(1986 Volume and 1988 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

14-808.

(a) The collector shall proceed to sell and shall sell under this subtitle, at the time required by local law but in no case, except in Baltimore City, later than 2 years from the date the tax is in arrears, all property in the county in which the collector is elected or appointed on which the tax is in arrears. The collector is required to sell, but failure of the collector to sell within the 2-year period does not affect the validity or collectibility of any tax, or the validity of any sale thereafter made.

(b) In [St. Mary's and Calvert counties] CALVERT COUNTY the collector shall proceed to advertise and sell any real property immediately after the tax is delinquent for a period of 1 year.

(c) IN ST. MARY'S COUNTY, THE BOARD OF COUNTY COMMISSIONERS SHALL SET BY RESOLUTION THE DATE AND TIME OF A TAX SALE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1989.

Approved April 11, 1989.