

(3) Subsection (b) does not apply in Anne Arundel, Baltimore, Carroll, or Frederick, OR WASHINGTON counties to any deed transferring property to the county when the controller or treasurer of the county has certified that the conveyance does not impair the security for any public taxes, assessments, and charges due on the remaining property of the grantor.

(4) (i) Property may be transferred on the assessment books or records in July, August, or September if instead of paying the taxes required under subsection (b)(1) of this section on a property transfer by assumption, a lender or the attorney handling the transfer of title files with the county treasurer, tax collector, or director of finance of the county in which the property is assessed a statement that certifies that the lender maintains a real estate tax escrow account.

(ii) Upon receipt of the statement required in subparagraph (i) of this paragraph, the county treasurer, tax collector, or director of finance shall endorse on the deed an appropriate certification and the endorsement shall be sufficient authority for transfer on the assessment books.

~~(5) -- SUBSECTION (B) OF THIS SECTION DOES NOT APPLY -- IN WASHINGTON COUNTY IF:~~

~~(i) -- THE GRANTEE NAMED IN THE DEED OR OTHER INSTRUMENT IS THE GOVERNING BODY OF THE COUNTY; AND~~

~~(ii) -- THE PROPERTY TRANSFERRED IS TO BE USED BY THE COUNTY FOR PUBLIC PURPOSES.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed retroactively and shall be applied to and interpreted to affect any property transfer on or after January 1, 1988.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1989.

Approved May 19, 1989.

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