

CHAPTER 256

(House Bill 309)

AN ACT concerning

Washington County – Tax Sales

FOR the purpose of requiring the tax collector in Washington County to require that taxes on property purchased at a tax sale, and certain interest, penalties, and expenses, be paid on the day of the sale instead of not later than the following day.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 14–818

Annotated Code of Maryland

(1986 Volume and 1993 Supplement)

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

Article – Tax – Property

14–818.

(a) (1) (I) The payment of the purchase price shall be on the terms required by the collector. Except as provided in SUBPARAGRAPH (II) OF THIS PARAGRAPH AND § 14–826 of this subtitle, the collector shall require the purchaser to pay, not later than the day after the sale, the full amount of taxes due on the property sold, whether the taxes are in arrears or not, together with interest and penalties on the taxes and expenses incurred in making the sale. The residue of the purchase price remains on credit.

(II) IN WASHINGTON COUNTY, THE COLLECTOR SHALL REQUIRE THE PURCHASER TO PAY ON THE DAY OF THE SALE THE FULL AMOUNT OF TAXES DUE ON THE PROPERTY SOLD, WHETHER THE TAXES ARE IN ARREARS OR NOT, TOGETHER WITH INTEREST AND PENALTIES ON THE TAXES, AND EXPENSES INCURRED IN MAKING THE SALE.

(2) After the final decree has been passed foreclosing the right of redemption in any property, the collector may not execute or deliver a deed to any purchaser other than the governing body of a county until the balance of the purchase price has been paid in full, together with all taxes and interest and penalties on the taxes accruing after the date of sale.

(3) On receiving the balance and after accrued taxes and interest and penalties on the taxes, the collector shall execute and deliver a proper deed to the purchaser.

(4) Any balance over the amount required for the payment of taxes, interest, penalties, and costs of sale shall be paid by the collector to: