

(17) in Queen Anne’s County the rate is 6% a year or as fixed by the County Commissioners;

(18) in Somerset, Charles, Wicomico, and Worcester Counties the rate is 6% a year or as fixed by the County Commissioners or by a law of the County Council;

(19) in Talbot County the rate is 6% a year or as fixed by a law of the County Council; and

(20) in Washington County the rate is 6% a year or as fixed by the County Commissioners.

(c) The certificate of sale shall be in substantially the following form:

“I, ....., Collector of Taxes for the State of Maryland and the ..... of ....., certify that on ....., [19] 20...., I sold to ....., at public auction for the sum of ..... Dollars and ..... Cents, of which ..... Dollars has been paid, the property in ..... described as ..... and assessed to ....., The property described in this certificate is subject to redemption. On redemption the holder of the certificate will be refunded the sums paid on account of the purchase price together with interest at the rate of 6% a year from the date of payment to the date of redemption (except as stated in subsection (b) of § 14-820 of the Tax – Property Article of the Annotated Code of Maryland), together with all other amounts specified by Chapter 761 of the Acts of 1943, and acts that amend that chapter. The balance due on account of the purchase price and all taxes, together with interest and penalties on the taxes, accruing after the date of sale, must be paid to the Collector before a deed can be delivered to the purchaser. After ....., [19] 20...., a proceeding can be brought to foreclose all rights of redemption in the property. This certificate will be void unless such a proceeding is brought within 2 years from the date of this certificate, except that in Baltimore City, with respect to any ABANDONED property [which was] CONSISTING OF A VACANT LOT OR IMPROVED PROPERTY cited as vacant and [abandoned] UNFIT FOR HABITATION on a housing or building violation notice outstanding on the date of the tax sale, the certificate will REVERT TO THE MAYOR AND CITY COUNCIL AND WILL be void AS TO THE PRIVATE PURCHASER AT TAX SALE unless such a proceeding is brought within [1 year] 3 MONTHS from the date of the certificate.

Witness my hand and seal, this ..... day of ....., [19] 20.....

.....  
COLLECTOR”

(To be followed by acknowledgment).

14-824.

(A) [The] EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, THE governing body of a county or other taxing agency shall buy in and hold any property in their respective counties offered for sale for nonpayment of any taxes for which there is no private purchaser.