

(C) The governing body of the county and other taxing agency have the same rights and remedies with regard to the property as other purchasers, including the right to foreclose the right of redemption.

(D) A certificate of sale in the form provided in this subtitle shall be issued by the collector in the name of the Mayor and City Council of Baltimore City or the governing body of the county or other taxing agency.

14-833.

(c) (1) The certificate is void unless a proceeding to foreclose the right of redemption is filed within 2 years of the date of the certificate of sale.

(2) In Baltimore City[, with respect to any property which was cited as vacant and abandoned on a housing or building violation notice outstanding on the date of the tax sale, the] A certificate FOR ABANDONED PROPERTY REVERTS TO THE MAYOR AND CITY COUNCIL AND is void AS TO THE PRIVATE PURCHASER AT TAX SALE unless:

(i) a proceeding to foreclose the right of redemption is filed within [1 year] 3 MONTHS of the date of the certificate of sale; and

(ii) unless the holder is granted an extension by the court due to a showing of extraordinary circumstances beyond the certificate holder's control, the holder secures a decree from the circuit court in which the foreclosure proceeding was filed within [2 years] 18 MONTHS from the date of the filing of the foreclosure proceeding.

(d) (1) If a certificate is void under subsection (c) of this section, then any right, title, and interest of the holder of the certificate of sale, in the property sold shall cease and all money received by the collector on account of the sale shall be deemed forfeited, and shall be applied by the collector on the taxes in arrears on the property.

(2) IF A CERTIFICATE FOR ABANDONED PROPERTY REVERTS TO THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY UNDER THIS SECTION, THE MAYOR AND CITY COUNCIL MAY:

(I) FILE A FORECLOSURE PROCEEDING IN ITS OWN NAME; OR

(II) 1. RESELL THE CERTIFICATE; AND

2. APPLY ALL MONEY RECEIVED ON ACCOUNT OF THE SALE TO ANY OUTSTANDING BALANCE REMAINING AFTER THE SALE ON THE TAX DEBT OWED BY THE PREVIOUS OWNER OF THE ABANDONED PROPERTY.

14-835.

(a) A person shall file a complaint in the circuit court for the county in which the land is located, that states:

(1) the fact of the issuance of the certificate of sale;