Article – Tax – Property

14–817.

(c) (1)   In Baltimore City, abandoned property consisting of either a vacant lot or improved property cited as vacant and unfit for habitation on a housing or building violation notice may be sold for a sum less than the total amount of:

(i)   all taxes on the property that are certified to the collector under § 14–810 of this subtitle;

(ii)   interest and penalties on the taxes; and

(iii)   expenses incurred in making the sale.

(2)   The collector shall establish a minimum bid for abandoned property sold under this subsection.

(3)   The person responsible for the taxes prior to the sale shall remain liable to the collector for the difference between the amount received in the tax sale under this section and the taxes, interest, penalties, and expenses remaining after the sale.

(4)   The balance remaining after the tax sale shall be included in the amount necessary to redeem the property under § 14–828 of this subtitle.

(5)   In a proceeding BROUGHT BY THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY to foreclose the right of redemption under this subtitle, the complaint [shall] MAY request a judgment for the city in the amount of the balance.

(6)   The balance remaining after the tax sale is no longer a lien on the property when:

(i)   a judgment is entered foreclosing the owner's right of redemption;

(ii)   the deed is recorded; and

(iii)   all liens accruing subsequent to the date of sale are paid in full.

(7)   The Mayor and City Council may institute a separate action to collect the balance at any time within 7 years after the tax sale if the plaintiff is a private purchaser.

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;

(2)   a description of the property in substantially the same form as the description appearing on the certificate of tax sale and, if the person chooses, any description of the property that appears in the land records;