

DEFENDANT, IF THE DEFENDANT IS A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE, AGAINST ANY LOSS OR DAMAGE THAT THE DEFENDANT MAY SUFFER BECAUSE OF THE JUDGMENT OR ORDER IF ALL OR PART OF THE JUDGMENT OR ORDER IS SET ASIDE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 16A, § 25.

In subsection (a) of this section, the phrase "with an option to purchase" is substituted for the former obsolete phrase "with a view to purchase" for clarity and accuracy.

The Public Safety Article Review Committee notes, for consideration by the General Assembly, that this section is too limited because the only farm equipment it covers is a tractor. The Committee also notes that this section may be covered by the Uniform Commercial Code.

Defined terms: "Court" § 14-201

"Person in emergency management service" § 14-201

"Person suffering injury or damage" § 14-201

14-216. REAL PROPERTY TAXES.

(A) SCOPE OF SECTION.

THIS SECTION APPLIES TO REAL PROPERTY:

(1) ON WHICH GENERAL OR SPECIAL TAXES OR ASSESSMENTS FALL DUE BUT ARE NOT PAID DURING THE PERIOD A PERSON IS A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE; AND

(2) THAT:

(I) IS OWNED AND OCCUPIED AS A DWELLING OR FOR AGRICULTURAL OR BUSINESS PURPOSES BY THE PERSON IN EMERGENCY MANAGEMENT SERVICE, PERSON SUFFERING INJURY OR DAMAGE, OR A DEPENDENT OR EMPLOYEE OF THAT PERSON WHEN THE PERSON BECOMES A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE; AND

(II) CONTINUES TO BE OCCUPIED BY THE DEPENDENTS OR EMPLOYEES.

(B) FILING OF AFFIDAVIT.

(1) EXCEPT BY ORDER OF COURT GRANTED ON MOTION BY THE COLLECTOR OF TAXES OR ANOTHER OFFICER WHOSE DUTY IS TO ENFORCE THE COLLECTION OF TAXES OR ASSESSMENTS, THE PROPERTY OF A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE MAY NOT BE SOLD TO ENFORCE THE COLLECTION OF A TAX OR ASSESSMENT, AND A PROCEEDING TO ENFORCE THE COLLECTION OF A TAX OR ASSESSMENT MAY NOT BE BROUGHT, IF THE PERSON IN EMERGENCY MANAGEMENT SERVICE, PERSON