

SUFFERING INJURY OR DAMAGE, OR ANOTHER PERSON ACTING ON BEHALF OF THAT PERSON, FILES WITH THE COLLECTOR OF TAXES OR OTHER OFFICER AN AFFIDAVIT THAT SHOWS THAT:

(I) A TAX OR ASSESSMENT HAS BEEN ASSESSED ON PROPERTY SUBJECT TO THIS SECTION;

(II) THE TAX OR ASSESSMENT IS UNPAID; AND

(III) THE PERSON'S ABILITY TO PAY THE TAX OR ASSESSMENT IS MATERIALLY AFFECTED BECAUSE THE PERSON IS A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE.

(2) THE COURT MAY STAY THE PROCEEDINGS OR SALE FOR A PERIOD NOT EXCEEDING 6 MONTHS AFTER THE PERSON OWING THE TAX CEASED TO BE A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE.

(C) REDEMPTION OF PROPERTY.

(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, IF BY LAW PROPERTY SUBJECT TO THIS SECTION IS SOLD OR FORFEITED TO ENFORCE THE COLLECTION OF A TAX OR ASSESSMENT ON THE PROPERTY, A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE MAY REDEEM THE PROPERTY OR BRING AN ACTION TO REDEEM THE PROPERTY NOT LATER THAN 6 MONTHS AFTER THE PERSON CEASED TO BE A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE.

(2) PARAGRAPH (1) OF THIS SUBSECTION DOES NOT SHORTEN ANY PERIOD FOR REDEMPTION PROVIDED BY STATE LAW.

(D) INTEREST ON UNPAID TAXES AND ASSESSMENTS.

(1) (I) IF A TAX OR ASSESSMENT ON PROPERTY SUBJECT TO THIS SECTION IS NOT PAID WHEN DUE, INTEREST ON THE TAX OR ASSESSMENT DUE AND UNPAID SHALL ACCRUE AT THE RATE OF 6% PER YEAR.

(II) NO OTHER PENALTY OR INTEREST MAY BE IMPOSED BECAUSE OF THE NONPAYMENT.

(2) A LIEN FOR UNPAID TAXES OR AN UNPAID ASSESSMENT SHALL INCLUDE ANY INTEREST THAT ACCRUES UNDER THIS SUBSECTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 16A, §§ 26 and 14(d).

In the introductory language of subsection (b)(1) of this section, the phrase "by order" of court is substituted for the former obsolete phrase "upon leave" of court for clarity.

Also in the introductory language of subsection (b)(1) of this section, the phrase "on motion" is substituted for the former obsolete phrase "upon an application made" for clarity.