

on abandoned property in Baltimore City, as defined in § 14-817 of the Tax - Property Article, may be donated to Baltimore City or, at the option of Baltimore City, to an entity designated by Baltimore City.

(2) Valuation of the donation of a reversionary interest pursuant to this subsection shall be in accordance with subsection (b) of this section.

(g) (1) (I) A tenant who has given the landlord notice in accordance with subsection (b) of this section may apply to the State Department of Assessments and Taxation to redeem a ground rent as provided in this subsection.

(II) WHEN THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY CONDEMN PROPERTY THAT IS SUBJECT TO AN IRREDEEMABLE GROUND RENT, THE CITY SHALL BECOME THE TENANT OF THE GROUND RENT AND, AFTER GIVING THE LANDLORD NOTICE IN ACCORDANCE WITH SUBSECTION (B) OF THIS SECTION, MAY APPLY TO THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION TO EXTINGUISH THE GROUND RENT AS PROVIDED IN THIS SUBSECTION.

(2) The tenant shall provide to the State Department of Assessments and Taxation:

(i) Documentation satisfactory to the Department of the lease and the notice given to the landlord; and

(ii) Payment of a \$20 fee, and any expediting fee required under § 1-203 of the Corporations and Associations Article.

(3) (i) On receipt of the items stated in paragraph (2) of this subsection, the Department shall post notice on its website that application has been made to redeem OR EXTINGUISH the ground rent.

(ii) The notice shall remain posted for at least 90 days.

(4) No earlier than 90 days after the application has been posted as provided in paragraph (3) of this subsection, [the] A tenant SEEKING TO REDEEM A GROUND RENT shall provide to the Department:

(i) Payment of the redemption amount and up to 3 years' back rent to the extent required under this section and § 8-111.1 of this subtitle, in a form satisfactory to the Department; and

(ii) An affidavit made by the tenant, in the form adopted by the Department, certifying that:

1. The tenant has not received a bill for ground rent due or other communication from the landlord regarding the ground rent during the 3 years immediately before the filing of the documentation required for the issuance of a redemption certificate under this subsection; or

2. The last payment for ground rent was made to the landlord identified in the affidavit and sent to the same address where the notice required under subsection (b) of this section was sent.