

(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 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.

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

(4) In a proceeding to foreclose the right of redemption under this subtitle, the complaint shall request a judgment for the city in the amount of the balance otherwise due under this section.

14-818.

(a) (1) (i) The payment of the purchase price AND THE HIGH-BID PREMIUM, IF ANY, shall be on the terms required by the collector. Except as provided in subparagraph (ii) of this paragraph and § 14-826 of this subtitle, the collector shall require the purchaser to pay, not later than the day after the sale, the full amount of taxes due on the property sold, whether the taxes are in arrears or not, together with interest and penalties on the taxes [and], expenses incurred in making the sale, AND THE HIGH-BID PREMIUM, IF ANY. The residue of the purchase price remains on credit.

(ii) In Washington County, the collector shall require the purchaser to pay on the day of the sale the full amount of taxes due on the property sold, whether the taxes are in arrears or not, together with interest and penalties on the taxes, and expenses incurred in making the sale.

(2) After the final decree has been passed foreclosing the right of redemption in any property, the collector may not execute or deliver a deed to any purchaser other than the governing body of a county until the balance of the purchase price has been paid in full, together with all taxes and interest and penalties on the taxes accruing after the date of sale.

(3) On receiving the balance and after accrued taxes and interest and penalties on the taxes, the collector shall execute and deliver a proper deed to the purchaser.

(4) Any balance over the amount required for the payment of taxes, interest, penalties, and costs of sale shall be paid by the collector to:

(i) the person entitled to the balance; or

(ii) when there is a dispute regarding payment of the balance, a court of competent jurisdiction pending a court order to determine the proper distribution of the balance.