Article – Real Property

3-104.

(a)　(1)　Except as provided in paragraph (2) of this subsection, a deed or other instrument which effects a change of ownership on the assessment books under the Tax – Property Article may not be recorded until the property granted is transferred on the assessment books or records of the county where the property is located to the grantee or assignee named in the deed or other instrument. When submitting the deed or other instrument for transfer on the assessment books, the person offering the deed or other instrument, on request, shall mail or deliver to the person having charge of the assessment books, a statement of any building and improvement on the property granted. When the property is transferred on the assessment books, the person recording the transfer shall evidence the fact of transfer on the deed or other instrument. This endorsement is sufficient to authorize the recording of the deed or other instrument by the clerk of the appropriate court.

　　　　(2)　(i)　The provisions of this paragraph apply only in the following counties:

　　　　　　1.　Baltimore County;

　　　　　　2.　Cecil County;

　　　　　　3.　Charles County;

　　　　　　4.　Dorchester County;

　　　　　　5.　Harford County;

　　　　　　6.　ST. MARY'S COUNTY;

　　　　　　[6.] 7.　Washington County; and

　　　　　　[7.] 8.　Worcester County.

　　　　(ii)　The Clerk of the Circuit Court may record an instrument that effects a change of ownership if the instrument is:

　　　　　　1.　Endorsed with the certificate of the collector of taxes of the county in which the property is assessed, required under subsection (b) of this section; and

　　　　　　2.　Accompanied by:

　　　　　　A.　A complete intake sheet; and

　　　　　　B.　A copy of the instrument, and any survey, for submission to the Department of Assessments and Taxation.

　　　　(iii)　The Supervisor of Assessments shall transfer ownership of property in the assessment records, effective as of the date of recordation, upon receipt from the Clerk of the Circuit Court of a copy of the instrument, the completed intake sheet, and any survey submitted under subparagraph (ii) of this paragraph.