

(iii) Except as provided in subsection (b)(2) of this section, the minimum tax imposed under this section shall be \$100.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2008.

Approved by the Governor, May 22, 2008.

CHAPTER 668

(House Bill 722)

AN ACT concerning

Property - Tax Sale - Notification

FOR the purpose of requiring in certain circumstances that certain notification of a property tax sale be provided to the local area agency on aging; providing that failure to provide certain notification does not invalidate or otherwise affect the sale; and generally relating to tax sales.

BY repealing and reenacting, with amendments,
Article - Tax - Property
Section 14-812
Annotated Code of Maryland
(2007 Replacement Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

14-812.

At least 30 days before any property is first advertised for sale under this subtitle, the collector shall have mailed to the person who last appears as owner of the property on the collector's tax roll, at the last address shown on the tax roll, a statement giving the name of the person, and the amounts of taxes due. On the statement there shall also appear the following notice:

.....
"Date"