

"This Is a Final Bill and Legal Notice to the Person Whose Name Appears on This Notice."

"According to collector's tax roll you are the owner of the property appearing on this notice. Some of the taxes listed are in arrears. Notice is given you that unless all taxes in arrears are paid on or before 30 days from the above date, the collector will proceed to sell the above property to satisfy your entire indebtedness. Interest and penalties must be added to the total at the time of payment."

~~IF AN~~ **FOR ANY INDIVIDUAL WHO LAST APPEARS AS AN OWNER OF THE PROPERTY ON THE COLLECTOR'S TAX ROLL WHO HAS BEEN LISTED AS AN OWNER OF THE PROPERTY ON THE COLLECTOR'S TAX ROLL FOR AT LEAST THE LAST 25 YEARS ACCORDING TO THE LAND RECORDS, THE COLLECTOR SHALL MAIL PROVIDE, AT LEAST 30 DAYS BEFORE THE PROPERTY IS FIRST ADVERTISED, A COPY OF THE ABOVE STATEMENT LIST THAT INCLUDES THE INDIVIDUAL'S NAME AND ADDRESS AND NOTICE TO THE AREA AGENCY, AS DEFINED IN § 10-101 OF THE HUMAN SERVICES ARTICLE.**

In Baltimore County the above statement and notice shall also be posted by the collector at least 30 days before the property is first advertised, in a conspicuous place on the property to be sold.

Failure of the collector to mail the statement and notice to the last address of the person last assessed for the property, as it appears on the collector's tax roll, **TO MAIL, IF APPLICABLE, A COPY OF LIST INCLUDING THE NAME AND ADDRESS OF AN INDIVIDUAL RECEIVING THE STATEMENT WHO HAS BEEN LISTED AS AN OWNER OF THE PROPERTY ON THE COLLECTOR'S TAX ROLL FOR AT LEAST THE LAST 25 YEARS AND NOTICE TO THE AREA AGENCY,** or in Baltimore County to post the statement and notice on the property, or to include any taxes in the statement and notice, does not invalidate or otherwise affect any tax, except a tax that is required to be but has not been certified as provided in § 14-810 of this subtitle, or any sale made under this subtitle to enforce payment of taxes, nor prevent nor stay any proceedings under this subtitle, nor affect the title of any purchaser.

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

Approved by the Governor, May 22, 2008.