

## Article - Local Government

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§5-413.

(a) After an unsuccessful attempt by the municipality to collect outstanding liens at tax sale and subject to the approval of the tax collector of the jurisdiction where the property is located, an authority may accept from a person with an interest in a parcel of tax delinquent property or tax sale property a deed or assignment conveying that person's interest in the property instead of:

(1) the foreclosure or sale of the property for delinquent taxes, penalties, and interest, as defined by § 14-801(c) of the Tax – Property Article; or

(2) delinquent-specific taxes imposed by a local taxing jurisdiction.

(b) Conveyance of property by deed instead of foreclosure under this section may not affect or impair any other lien against the property or any existing recorded or unrecorded interest in the property, including any:

(1) easement or right-of-way;

(2) future installment of a special assessment;

(3) lien recorded by the State;

(4) private deed restriction;

(5) security interest or mortgage; or

(6) tax lien of another taxing jurisdiction that does not consent to a release of its lien.

(c) A tax lien against property held by or under the control of an authority may be released or abated at any time by:

(1) a county or municipality with respect to a lien held by the county or municipality;

(2) the governing body of any taxing jurisdiction other than the State, county, or municipality with respect to a lien held by the taxing jurisdiction;

(3) a public water or sewer authority with respect to a tax lien or right to collect a tax held by the public water or sewer authority; or

(4) the Comptroller with respect to a State tax lien.

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