

Article - Tax - General

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§13–810.

(a) If a tax lien is not satisfied or released on or before the 15th day after the notice of the lien is filed, recorded, and indexed under § 13-807 of this subtitle, a qualified attorney who is a regular salaried employee of the Comptroller or, at the request of the tax collector, the Attorney General may bring an action in a court of the State to enforce the lien.

(b) The following persons shall be made parties to the proceeding:

(1) each person who has a lien on the property that is sought to be subjected to the proceedings; and

(2) each person who claims a right to or an interest in the property that is sought to be subjected to the proceedings.

(c) The court, acting without a jury, shall:

(1) adjudicate all matters involved in the proceedings; and

(2) determine the merits of all claims or liens.

(d) If the claim or interest of the State is established, the court may order:

(1) a sale of the property or rights to property; and

(2) a distribution of any proceeds of sale in accordance with the interests of the parties and the State.

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