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**By: Delegates Harrison, Branch, and C. Davis**

Introduced and read first time: January 27, 1997

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 25, 1997

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CHAPTER \_\_\_\_

1 AN ACT concerning

2 **Baltimore City - Property Tax Sales - Taxes Due after Sale - Payment and**  
3 **Reimbursement**

4 FOR the purpose of clarifying that in Baltimore City on or after a certain date each year  
5 certain persons may pay the property tax, interest, and penalties on property that  
6 becomes due after a tax sale of the property and be entitled to reimbursement for  
7 the amount paid plus interest at a certain rate.

8 BY repealing and reenacting, with amendments,  
9 Article - Tax - Property  
10 Section 14-843  
11 Annotated Code of Maryland  
12 (1994 Replacement Volume and 1996 Supplement)

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

15 **Article - Tax - Property**

16 14-843.

17 (a) Except as provided in subsection (b) of this section, on redemption, the  
18 plaintiff or the holder of a certificate of sale is entitled to be reimbursed for expenses  
19 incurred in any action or in preparation for any action to foreclose the right of  
20 redemption. In addition, the plaintiff or holder of a certificate of sale, on redemption, is  
21 entitled to be reimbursed for fees paid for recording the certificate of sale, for attorney's  
22 fees in the sum of \$400 for each certificate of sale, for expenses incurred in the  
23 publication and service of process by publication, for reasonable fees for a necessary title  
24 search, and for taxes, together with interest and penalties on the taxes, arising after the

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1 date of sale that have been paid by the plaintiff, INCLUDING, IN BALTIMORE CITY  
2 ONLY, TAXES, INTEREST, AND PENALTIES PAID IN ACCORDANCE WITH SUBSECTION  
3 (C) OF THIS SECTION AND INTEREST AT THE RATE OF REDEMPTION PROVIDED IN §  
4 14-820 OF THIS SUBTITLE FROM THE DATE OF PAYMENT TO THE DATE OF  
5 REDEMPTION. The plaintiff or holder of a certificate of sale is not entitled to be  
6 reimbursed for any other expenses.

7 (b) (1) Except as provided in paragraph (2) of this subsection, in Anne Arundel  
8 County, Baltimore City, Baltimore County, Calvert County, Caroline County, Cecil  
9 County, Charles County, Harford County, Howard County, Kent County, Prince George's  
10 County, Queen Anne's County, St. Mary's County, and Washington County, the plaintiff  
11 or holder of a certificate of sale is not entitled to be reimbursed for expenses incurred  
12 within 4 months after the date of sale.

13 (2) This subsection does not apply to property for which the holder may file  
14 a complaint any time after 60 days from the date of sale, pursuant to § 14-833(e) of the  
15 Tax - Property Article.

16 (C) IN BALTIMORE CITY, ON OR AFTER OCTOBER 1 OF EACH YEAR, THE  
17 PLAINTIFF OR HOLDER OF A CERTIFICATE OF SALE MAY PAY TAXES, INTEREST, AND  
18 PENALTIES THAT BECOME DUE AFTER THE DATE OF THE SALE ON THE PROPERTY  
19 DESCRIBED IN THE TAX SALE CERTIFICATE AND THAT HAVE NOT BEEN PAID BY THE  
20 OWNER OF THE PROPERTY.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
22 July 1, 1997.