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**By: Senator McFadden**

Introduced and read first time: January 22, 1997

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: February 18, 1997

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CHAPTER \_\_\_\_

1 AN ACT concerning

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

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

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

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

14 **Article - Tax - Property**

15 14-843.

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

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1 PENALTIES PAID IN ACCORDANCE WITH SUBSECTION (C) OF THIS SECTION AND  
2 INTEREST AT THE RATE OF REDEMPTION PROVIDED IN § 14-820 OF THIS SUBTITLE  
3 FROM THE DATE OF PAYMENT TO THE DATE OF REDEMPTION. The plaintiff or holder  
4 of a certificate of sale is not entitled to be reimbursed for any other expenses.

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

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

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

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