
By: **Allegany County and Garrett County Delegations**

Introduced and read first time: February 11, 1999

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Allegany and Garrett Counties - Property Tax Sales - Limitation on Expense**
3 **Reimbursement**

4 FOR the purpose of including Allegany County and Garrett County within a provision
5 of law limiting the right of certain persons to be reimbursed for certain expenses
6 relating to the foreclosure of a right of redemption within a specified period
7 following a tax sale.

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 1998 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,
21 is entitled to be reimbursed for fees paid for recording the certificate of sale, for
22 attorney's fees in the sum of \$400 for each certificate of sale, for expenses incurred in
23 the publication and service of process by publication, for reasonable fees for a
24 necessary title search, and for taxes, together with interest and penalties on the
25 taxes, arising after the date of sale that have been paid by the plaintiff, including, in
26 Baltimore City only, taxes, interest, and penalties paid in accordance with subsection
27 (c) of this section and interest at the rate of redemption provided in § 14-820 of this
28 subtitle from the date of payment to the date of redemption. The plaintiff or holder of
29 a certificate of sale is not entitled to be reimbursed for any other expenses.

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

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

12 (c) In Baltimore City, on or after October 1 of each year, the plaintiff or holder
13 of a certificate of sale may pay taxes, interest, and penalties that become due after the
14 date of the sale on the property described in the tax sale certificate and that have not
15 been paid by the owner of the property.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 October 1, 1999.