
By: **Senator Colburn**

Introduced and read first time: February 5, 1999

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Sales Certificates - Period of Validity**

3 FOR the purpose of altering the time period following the date of a certificate of
4 property tax sale after which the certificate becomes void if a proceeding to
5 foreclose the right of redemption is not filed during the period; and generally
6 relating to property tax sale certificates.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - Property
9 Section 14-820(a) and (c) and 14-833(c)(1)
10 Annotated Code of Maryland
11 (1994 Replacement Volume and 1998 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 14-820.

16 (a) The collector shall deliver to the purchaser a certificate of sale under the
17 collector's hand and seal, or by the collector's authorized facsimile signature,
18 acknowledged by the collector as a conveyance of land, which certificate shall set
19 forth:

20 (1) that the property described in it was sold by the collector to the
21 purchaser;

22 (2) the date of the sale;

23 (3) the amount for which the property was sold;

24 (4) the total amount of taxes due on the property at the time of sale
25 together with interest, penalties and expenses incurred in making the sale;

1 (5) a description of the property in substantially the same form as the
2 description appearing on the collector's tax roll. If the property is unimproved or has
3 no street number, and the collector has procured a description of the property from
4 the county or municipal corporation surveyor, this description shall be included in the
5 certificate of sale. In Garrett County a copy of the description as required by §
6 14-813(f) of this subtitle, as that section relates specifically to Garrett County, shall
7 be included in the certificate of sale;

8 (6) a statement that the rate of redemption is 6% a year, except as
9 provided in subsection (b) of this section;

10 (7) the time when an action to foreclose the right of redemption may be
11 instituted; and

12 (8) that the certificate will be void unless foreclosure proceedings are
13 brought within [2 years] 18 MONTHS from the date of the certificate or in Baltimore
14 City, with respect to any property which was cited as vacant and abandoned on a
15 housing or building violation notice outstanding on the date of tax sale, within 1 year
16 from the date of the certificate.

17 (c) The certificate of sale shall be in substantially the following form:

18 "I,, Collector of Taxes for the State of Maryland and the of,
19 certify that on, 19...., I sold to, at public auction for the sum of
20 Dollars and Cents, of which Dollars has been paid, the property in
21 described as and assessed to The property described in this certificate is
22 subject to redemption. On redemption the holder of the certificate will be refunded
23 the sums paid on account of the purchase price together with interest at the rate of
24 6% a year from the date of payment to the date of redemption (except as stated in
25 subsection (b) of § 14-820 of the Tax - Property Article of the Annotated Code of
26 Maryland), together with all other amounts specified by Chapter 761 of the Acts of
27 1943, and acts that amend that chapter. The balance due on account of the purchase
28 price and all taxes, together with interest and penalties on the taxes, accruing after
29 the date of sale, must be paid to the Collector before a deed can be delivered to the
30 purchaser. After, 19...., a proceeding can be brought to foreclose all rights of
31 redemption in the property. This certificate will be void unless such a proceeding is
32 brought within [2 years] 18 MONTHS from the date of this certificate, except that in
33 Baltimore City, with respect to any property which was cited as vacant and
34 abandoned on a housing or building violation notice outstanding on the date of the tax
35 sale, the certificate will be void unless such a proceeding is brought within 1 year
36 from the date of the certificate.

37 Witness my hand and seal, this day of, 19....
38 Collector"

1 (To be followed by acknowledgment).

2 14-833.

3 (c) (1) The certificate is void unless a proceeding to foreclose the right of
4 redemption is filed within [2 years] 18 MONTHS of the date of the certificate of sale.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 July 1, 1999.