

**SENATE BILL 898**  
**EMERGENCY BILL**

Unofficial Copy  
Q1

2002 Regular Session  
2lr3035

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By: **Senator Lawlah**

Constitutional Requirements Complied with for Introduction in the last 35 Days of Session

Introduced and read first time: March 8, 2002

Assigned to: Rules

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A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Void Tax Sales**

3 FOR the purpose of providing that if a tax sale is void under certain circumstances,  
4 the certificate holder is entitled to a refund of certain amounts; requiring the  
5 property tax collector to refund certain money to a certificate holder if a tax sale  
6 is void under certain circumstances; making this Act an emergency measure;  
7 and generally relating to refunds if a tax sale is void.

8 BY repealing and reenacting, with amendments,  
9 Article - Tax - Property  
10 Section 14-848  
11 Annotated Code of Maryland  
12 (2001 Replacement Volume and 2001 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 14-848.

17 If the judgment of the court declares the sale void and sets it aside, OR IF MORE  
18 THAN 30 DAYS HAVE ELAPSED SINCE THE DATE OF THE SALE AND EITHER THE  
19 COLLECTOR DECLARES THE SALE VOID OR THE CERTIFICATE IS VOID BY OPERATION  
20 OF LAW, the collector shall repay the holder of the certificate of sale the amount paid  
21 to the collector on account of the purchase price of the property sold, with interest at  
22 the rate provided in the certificate of tax sale, together with HIGH BID PREMIUMS, IF  
23 ANY, AND all taxes, INTEREST, AND PENALTIES that accrue after the date of sale,  
24 which were paid by the holder of the certificate of sale or the predecessor of the holder  
25 of the certificate of sale, and all expenses properly incurred in accordance with this  
26 subtitle. If the collector paid the claims of any other taxing agency, the collector is  
27 entitled to a refund of the claim from the taxing agency with interest. The collector  
28 shall proceed to a new sale of the property under this subtitle and shall include in the

1 new sale all taxes that were included in the void sale, and all unpaid taxes that  
2 accrued after the date of sale declared void.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency  
4 measure, is necessary for the immediate preservation of the public health or safety,  
5 has been passed by a ye and nay vote supported by three-fifths of all the members  
6 elected to each of the two Houses of the General Assembly, and shall take effect from  
7 the date it is enacted.