

CHAPTER 333

(Senate Bill 854)

AN ACT concerning

Tax Sales – Minimum Tax Due – Redemption Payments – Reimbursement of Expenses on Redemption

FOR the purpose of altering a provision allowing a property tax collector to withhold property from a tax sale when total taxes due on the property amount to less than a certain amount; requiring a collector to send a certain notice to a certain person within a certain time after a property is sold at a tax sale; altering the manner by which a person redeeming a property shall pay the collector certain expenses and fees under certain circumstances; providing that certain sums expended to conserve or stabilize a property become part of the redemption amount; altering how certain tax sale laws should be construed; prohibiting a holder of a certificate of sale from filing a complaint to foreclose the right of redemption until a certain amount of time after sending a certain notice to certain persons; requiring the holder of a certificate of sale to send a second notice within a certain time after sending the first notice; prohibiting certain assignees of a certificate of sale from filing a complaint to foreclose the right of redemption until a certain amount of time after sending a certain notice to certain persons; providing that certain notice provisions shall be deemed satisfied if the holder of a certificate of sale, or the attorney of the holder of a certificate of sale, files a certain affidavit; making stylistic changes; providing that the holder of a certificate of sale may be reimbursed for certain expenses under certain circumstances; altering the type and amount of expenses for which a plaintiff or holder of a certificate of sale ~~is entitled to~~ may be reimbursed under certain circumstances; providing for the application of this Act; making this Act an emergency measure; and generally relating to tax sales.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 14–811, 14–828(a), 14–830, 14–832, 14–833(a), and 14–843

Annotated Code of Maryland

(2007 Replacement Volume)

BY adding to

Article – Tax – Property

Section 14–817.1 and 14–833(a–1)

Annotated Code of Maryland

(2007 Replacement Volume)

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

Article - Tax - Property

14-811.

The collector may withhold from sale any property, when the total taxes on the property, including interest and penalties, amount to less than [\$100] **\$250** in any 1 year.

14-817.1.

(A) WITHIN 60 DAYS AFTER A PROPERTY IS SOLD AT A TAX SALE, THE COLLECTOR SHALL SEND TO THE PERSON WHO LAST APPEARS AS OWNER OF THE PROPERTY ON THE COLLECTOR'S TAX ROLL, AT THE LAST ADDRESS SHOWN ON THE TAX ROLL, A NOTICE THAT INCLUDES:

(1) A STATEMENT THAT THE PROPERTY HAS BEEN SOLD TO SATISFY UNPAID TAXES;

(2) THE DATE OF THE TAX SALE;

(3) THE AMOUNT OF THE HIGHEST BID;

(4) THE LIEN AMOUNT ON THE PROPERTY AT THE TIME OF SALE;

(5) A STATEMENT THAT THE OWNER HAS THE RIGHT TO REDEEM THE PROPERTY UNTIL A COURT FORECLOSURES THAT RIGHT;

(6) A STATEMENT THAT THE PURCHASER OF THE PROPERTY MAY INSTITUTE AN ACTION TO FORECLOSE THE PROPERTY:

(I) AS EARLY AS 6 MONTHS FROM THE DATE OF THE SALE;

OR

(II) IF A GOVERNMENT AGENCY CERTIFIES THAT THE PROPERTY REQUIRES, OR SHALL REQUIRE, SUBSTANTIAL REPAIR TO COMPLY WITH APPLICABLE BUILDING CODES, AS EARLY AS 60 DAYS FROM THE DATE OF THE SALE;

(7) A STATEMENT THAT IF THE PROPERTY IS REDEEMED BEFORE AN ACTION TO FORECLOSE THE RIGHT OF REDEMPTION IS FILED, THE AMOUNT THAT SHALL BE PAID TO REDEEM THE PROPERTY IS:

(I) THE TOTAL LIEN AMOUNT ON THE PROPERTY AT THE TIME OF SALE, WITH INTEREST;

(II) ANY TAXES, INTEREST, AND PENALTIES PAID BY THE HOLDER OF THE CERTIFICATE OF SALE; AND

(III) ANY TAXES, INTEREST, AND PENALTIES ACCRUING AFTER THE DATE OF THE TAX SALE;

(8) A STATEMENT THAT, IF THE PROPERTY IS REDEEMED MORE THAN 4 MONTHS AFTER THE DATE OF THE TAX SALE, AND BEFORE AN ACTION TO FORECLOSE THE RIGHT OF REDEMPTION IS FILED, THE HOLDER OF THE CERTIFICATE OF SALE MAY BE REIMBURSED FOR:

(I) ATTORNEY'S FEES FOR RECORDING THE CERTIFICATE OF SALE;

(II) A TITLE SEARCH FEE, NOT TO EXCEED \$250; AND

(III) REASONABLE ATTORNEY'S FEES, NOT TO EXCEED \$500;

(9) A STATEMENT THAT, IF THE PROPERTY IS REDEEMED AFTER AN ACTION TO FORECLOSE THE RIGHT OF REDEMPTION HAS BEEN FILED, THE AMOUNT THAT SHALL BE PAID TO REDEEM THE PROPERTY IS THE SUM OF:

(I) THE TOTAL LIEN AMOUNT ON THE PROPERTY AT THE TIME OF SALE, WITH INTEREST;

(II) ANY TAXES, INTEREST, AND PENALTIES PAID BY THE HOLDER OF THE CERTIFICATE OF SALE;

(III) ANY TAXES, INTEREST, AND PENALTIES ACCRUING AFTER THE DATE OF THE TAX SALE; AND

(IV) ATTORNEY'S FEES AND EXPENSES TO WHICH THE HOLDER OF THE CERTIFICATE OF SALE MAY BE ENTITLED UNDER § 14-843(A)(4) AND (5) OF THIS SUBTITLE; AND

(10) THE PROVISIONS OF § 14-843(A) OF THIS SUBTITLE, REPRODUCED AS THEY APPEAR IN THE CODE.

(B) THE NOTICE REQUIRED UNDER THIS SECTION SHALL BE SENT BY FIRST-CLASS MAIL.

14-828.

- (a) If the property is redeemed, the person redeeming shall pay the collector:
- (1) the total ~~price~~ **LIEN AMOUNT** paid at the tax sale for the property together with interest;
 - (2) any taxes, interest, and penalties paid by any holder of the certificate of sale;
 - (3) any taxes, interest, and penalties accruing after the date of the tax sale;
 - (4) [unless the party redeeming furnishes the collector a release or acknowledgment executed by the plaintiff or holder of the certificate of sale that all actual expenses or fees under § 14-843 of this subtitle have been paid to the plaintiff or holder of the certificate of sale,] **IN THE MANNER AND BY THE TERMS REQUIRED BY THE COLLECTOR**, any expenses or fees for which the plaintiff or the holder of a certificate of sale is entitled to reimbursement under § 14-843 of this subtitle ; and
 - (5) for vacant and abandoned property sold under § 14-817 of this subtitle for a sum less than the amount due, the difference between the price paid and the unpaid taxes, interest, penalties, and expenses.

14-830.

(A) The owner of any property sold under the provisions of this subtitle shall have the right, during the period of redemption, to continue in possession of, and to exercise all rights of ownership over the property until the right of redemption has been finally foreclosed under the provisions of this subtitle[, provided that any].

(B) THE holder of any certificate of sale may apply to the circuit court for the county in which the property is located for the appointment of a receiver of the property covered by the certificate, in accordance with the usual provisions of the laws and of rules and practice of the circuit courts that relate to receivers.

(C) If any certificate of sale is held by the governing body of the county or any other taxing agency, the governing body or taxing agency may make application by complaint, to the circuit court for the county for the appointment of a receiver of the property covered by the certificate of sale.

(D) The defendant, in the action brought by the governing body of the county or any other taxing agency **UNDER SUBSECTION (C) OF THIS SECTION** for the

appointment of a receiver shall be the owner of the property whose name last appears as the owner on the collector's tax roll.

(E) [However]HOWEVER, except as to property actually occupied by the owner if a certificate of sale is held by the Mayor and City Council of Baltimore City or the governing body of a county, then the Mayor and City Council of Baltimore City or the governing body of the county has the right of immediate possession of the property represented by the certificate of sale[,] and to the rents accruing from the property from the date of sale, without the necessity of receivership proceedings[, provided that the].

(F) THE Mayor and City Council of Baltimore City or the governing body of the county shall make a strict accounting of any and all rents collected to the owner on redemption of the property, and on the redemption, shall remit the rents, less all expenses required for the property maintenance and upkeep of the property.

(G) ANY REASONABLE SUMS CAUSED TO BE EXPENDED TO CONSERVE OR STABILIZE THE PROPERTY SHALL BECOME PART OF THE REDEMPTION AMOUNT, PROVIDED THE SUMS EXPENDED AND THE NECESSITY FOR MAKING THE REPAIRS ARE APPROVED BY THE COURT.

14-832.

The provisions of §§ 14-832.1 through 14-854 of this subtitle shall be [liberally] construed [as remedial legislation to encourage the foreclosure of rights of redemption by suits in the circuit courts and for the decreeing of marketable titles to property sold by the collector] TO ENSURE A BALANCE BETWEEN:

(1) THE DUE PROCESS AND REDEMPTION RIGHTS OF PERSONS THAT OWN OR HAVE AN INTEREST IN PROPERTY SOLD AT A TAX SALE; AND

(2) THE PUBLIC POLICY OF PROVIDING MARKETABLE TITLE TO PROPERTY THAT IS SOLD AT A TAX SALE THROUGH THE FORECLOSURE OF THE RIGHT OF REDEMPTION.

14-833.

(a) Except as provided in subsections [(e)](A-1), (E), and (f) of this section, at any time after 6 months from the date of sale a holder of any certificate of sale may file a complaint to foreclose all rights of redemption of the property to which the certificate relates.

(A-1) (1) THE HOLDER OF A CERTIFICATE OF SALE MAY NOT FILE A COMPLAINT TO FORECLOSE THE RIGHT OF REDEMPTION UNTIL AT LEAST 2

MONTHS AFTER SENDING THE FIRST OF TWO NOTICES REQUIRED UNDER THIS SUBSECTION TO:

(I) THE PERSON WHO LAST APPEARS AS OWNER OF THE PROPERTY ON THE COLLECTOR'S TAX ROLL; AND

(II) 1. THE CURRENT MORTGAGEE OF THE PROPERTY, ASSIGNEE OF A MORTGAGEE OF RECORD, OR SERVICER OF THE CURRENT MORTGAGE; OR

2. THE CURRENT HOLDER OF A BENEFICIAL INTEREST IN A DEED OF TRUST RECORDED AGAINST THE PROPERTY.

(2) THE HOLDER OF A CERTIFICATE OF SALE IS NOT REQUIRED TO PROVIDE THE NOTICES UNDER THIS SUBSECTION IF SUBSECTION (E) OR (F) OF THIS SECTION APPLIES TO THE PROPERTY.

(3) THE NOTICES REQUIRED UNDER THIS SUBSECTION SHALL INCLUDE AT LEAST THE FOLLOWING:

(I) A STATEMENT OF THE FACT OF THE ISSUANCE OF A CERTIFICATE OF SALE;

(II) A COPY OF THE CERTIFICATE OF SALE, IF THE HOLDER OF THE CERTIFICATE OF SALE RECEIVED THE CERTIFICATE OF SALE BEFORE THE NOTICE WAS SENT UNDER THIS PARAGRAPH;

(III) A STATEMENT THAT THE OWNER, A MORTGAGE HOLDER, OR ANY OTHER PERSON THAT HAS AN ESTATE OR INTEREST IN THE PROPERTY MAY REDEEM THE PROPERTY AT ANY TIME UNTIL THE RIGHT OF REDEMPTION HAS BEEN FINALLY FORECLOSED UNDER THE PROVISIONS OF THIS SUBTITLE;

(IV) A STATEMENT THAT THE HOLDER OF THE CERTIFICATE OF SALE MAY FILE AN ACTION TO FORECLOSE THE RIGHT OF REDEMPTION AT ANY TIME AFTER 2 MONTHS FROM THE DATE OF THE FIRST NOTICE;

(V) A STATEMENT THAT IF THE PROPERTY IS REDEEMED BEFORE AN ACTION TO FORECLOSE THE RIGHT OF REDEMPTION IS FILED, THE AMOUNT THAT SHALL BE PAID TO REDEEM THE PROPERTY IS:

1. THE TOTAL LIEN AMOUNT ON THE PROPERTY AT THE TIME OF SALE, WITH INTEREST;

2. ANY TAXES, INTEREST, AND PENALTIES PAID BY THE HOLDER OF THE CERTIFICATE OF SALE;

3. ANY TAXES, INTEREST, AND PENALTIES ACCRUING AFTER THE DATE OF THE TAX SALE; AND

4. THE FOLLOWING EXPENSES INCURRED BY THE HOLDER OF THE CERTIFICATE OF SALE:

A. ATTORNEY'S FEES FOR RECORDING THE CERTIFICATE OF SALE;

B. A TITLE SEARCH FEE, NOT TO EXCEED \$250; AND

C. REASONABLE ATTORNEY'S FEES, NOT TO EXCEED \$500;

(VI) A STATEMENT THAT IF THE PROPERTY IS REDEEMED AFTER AN ACTION TO FORECLOSE THE RIGHT OF REDEMPTION HAS BEEN FILED, THE AMOUNT THAT SHALL BE PAID TO REDEEM THE PROPERTY IS THE SUM OF:

1. THE TOTAL LIEN AMOUNT ON THE PROPERTY AT THE TIME OF SALE, WITH INTEREST;

2. ANY TAXES, INTEREST, AND PENALTIES PAID BY THE HOLDER OF THE CERTIFICATE OF SALE;

3. ANY TAXES, INTEREST, AND PENALTIES ACCRUING AFTER THE DATE OF THE TAX SALE; AND

4. ATTORNEY'S FEES AND EXPENSES TO WHICH THE HOLDER OF THE CERTIFICATE OF SALE MAY BE ENTITLED UNDER § 14-843(A)(4) AND (5) OF THIS SUBTITLE;

(VII) THE PROVISIONS OF § 14-843(A) OF THIS SUBTITLE, REPRODUCED AS THEY APPEAR IN THE CODE;

(VIII) A STATEMENT THAT, IN BALTIMORE CITY ONLY, THE HOLDER OF THE CERTIFICATE OF SALE IS ENTITLED TO TAXES, INTEREST, AND PENALTIES PAID IN ACCORDANCE WITH § 14-843(C) OF THIS SUBTITLE AND INTEREST AT THE RATE OF REDEMPTION UNDER § 14-820 OF THIS SUBTITLE FROM THE DATE OF PAYMENT TO THE DATE OF REDEMPTION; AND

(IX) THE NAME, ADDRESS, AND TELEPHONE NUMBER OF:

1. THE HOLDER OF THE CERTIFICATE OF SALE, OR THE HOLDER'S AGENT OR ATTORNEY; AND

2. THE COLLECTOR WHO MADE THE SALE.

(4) (I) THE FIRST OF THE TWO NOTICES REQUIRED UNDER THIS SUBSECTION MAY NOT BE SENT UNTIL 4 MONTHS AFTER THE DATE OF SALE.

(II) THE SECOND OF THE TWO NOTICES REQUIRED UNDER THIS SECTION SHALL BE SENT:

1. TO THE PERSONS LISTED IN PARAGRAPH (1) OF THIS SUBSECTION; AND

2. NO EARLIER THAN 1 WEEK AFTER THE FIRST NOTICE REQUIRED UNDER THIS SUBSECTION IS SENT.

(5) IF A CERTIFICATE OF SALE IS ASSIGNED AFTER THE FIRST NOTICE REQUIRED UNDER THIS SUBSECTION IS SENT AND BEFORE AN ACTION TO FORECLOSE THE RIGHT OF REDEMPTION IS FILED, THE ASSIGNEE:

(I) AT ANY TIME AFTER THE ASSIGNMENT, SHALL SEND ONE ADDITIONAL NOTICE UNDER THIS SUBSECTION REFLECTING THE NEW HOLDER OF THE CERTIFICATE; AND

(II) MAY NOT FILE A COMPLAINT TO FORECLOSE THE RIGHT OF REDEMPTION UNTIL AT LEAST 2 MONTHS AFTER THE ADDITIONAL NOTICE HAS BEEN SENT.

(6) THE NOTICE REQUIRED UNDER THIS SUBSECTION SHALL BE SENT:

(I) BY FIRST-CLASS MAIL; AND

(II) IN AN ENVELOPE PROMINENTLY MARKED ON THE OUTSIDE WITH THE FOLLOWING PHRASE "NOTICE OF DELINQUENT PROPERTY TAX".

(7) THE NOTICE REQUIRED UNDER THIS SUBSECTION SHALL BE SENT TO EACH PERSON AT THE PERSON'S LAST ADDRESS KNOWN TO THE HOLDER OF THE CERTIFICATE OF SALE, AS OBTAINED FROM:

(I) THE LAST DEED OR MORTGAGE RELATING TO THE PROPERTY RECORDED AMONG THE LAND RECORDS IN THE COUNTY IN WHICH THE PROPERTY IS LOCATED;

(II) THE TAX ROLLS OF THE COLLECTOR WHO MADE THE SALE, AS TO THE PROPERTY DESCRIBED IN THE CERTIFICATE OF SALE; AND

(III) WITH RESPECT TO THE ADDRESS OF THE RESIDENT AGENT AND THE PRINCIPAL OFFICE OF THE CURRENT MORTGAGEE OF RECORD, THE DEPARTMENT OF ASSESSMENTS AND TAXATION.

(8) IN A PROCEEDING TO FORECLOSE THE RIGHT OF REDEMPTION, IF THE HOLDER OF A CERTIFICATE OF SALE, THE HOLDER'S AGENT, OR THE ATTORNEY OF THE HOLDER OF A CERTIFICATE OF SALE, FILES AN AFFIDAVIT, BEFORE THE COURT ENTERS A FINAL JUDGMENT FORECLOSING THE RIGHT OF REDEMPTION, ATTESTING TO THE FACT THAT THE AFFIANT HAS COMPLIED WITH THE NOTICE PROVISIONS OF THIS SUBSECTION, THEN:

(I) THE NOTICE PROVISIONS OF THIS SUBSECTION SHALL BE DEEMED SATISFIED; AND

(II) THE FAILURE OF THE OWNER, MORTGAGEE, OR BENEFICIARY OF A DEED OF TRUST TO RECEIVE THE REQUIRED NOTICE DOES NOT INVALIDATE THE PROCEEDING TO FORECLOSE THE RIGHT OF REDEMPTION OR THE FINAL JUDGMENT OF THE COURT.

14-843.

(a) (1) Except as provided in subsection (b) of this section, on redemption, the plaintiff or the holder of a certificate of sale ~~is entitled to~~ **MAY** be reimbursed for expenses incurred in any action or in preparation for any action to foreclose the right of redemption **AS PROVIDED IN THIS SECTION**. [In addition, the plaintiff or holder of a certificate of sale, on redemption, is entitled to be reimbursed for fees paid for recording the certificate of sale, for reasonable attorney's fees, provided that the fees may not exceed \$400 unless an action to foreclose the right of redemption has been filed, for expenses incurred in the publication and service of process by publication, for reasonable fees for a necessary title search, and for taxes, together with interest and penalties on the taxes, arising after the date of sale that have been paid by the plaintiff, including, in Baltimore City only, taxes, interest, and penalties paid in accordance with subsection (c) of this section and interest at the rate of redemption provided in § 14-820 of this subtitle from the date of payment to the date of redemption.]

(2) ~~{The} EXCEPT AS PROVIDED IN THIS SECTION, THE~~ plaintiff or holder of a certificate of sale is not entitled to be reimbursed for any other expenses OR ATTORNEY'S FEES THAT ARE NOT INCLUDED IN THIS SECTION.

~~(3) THE PLAINTIFF OR HOLDER OF A CERTIFICATE OF SALE IS ENTITLED TO BE REIMBURSED FOR ATTORNEY'S FEES NOT TO EXCEED:~~

~~(I) \$1,300 IF AN AFFIDAVIT OF COMPLIANCE HAS NOT BEEN FILED; AND~~

~~(II) \$1,500 IF AN AFFIDAVIT OF COMPLIANCE HAS BEEN FILED.~~

~~(4) THE PLAINTIFF OR HOLDER OF A CERTIFICATE OF SALE IS ENTITLED TO BE REIMBURSED FOR THE FOLLOWING EXPENSES ACTUALLY INCURRED, IF A PAID RECEIPT IS SUBMITTED FOR EACH ITEM:~~

~~(I) FILING FEE, NOT TO EXCEED \$125;~~

~~(II) SERVICE OF PROCESS FEE;~~

~~(III) TITLE SEARCH FEE, NOT TO EXCEED \$250;~~

~~(IV) PUBLICATION FEE;~~

~~(V) POSTING FEE, NOT TO EXCEED \$40;~~

~~(VI) FEE FOR RECORDING THE CERTIFICATE OF SALE;~~

~~(VII) DISMISSAL FEE, NOT TO EXCEED \$15;~~

~~(VIII) JUDGMENT SEARCH FEE, NOT TO EXCEED \$12 PER NAME;~~

~~(IX) POSTAGE FOR SERVICE OF PROCESS BY CERTIFIED MAIL, NOT TO INCLUDE ANY EXPRESS OR OVERNIGHT DELIVERY CHARGES;~~

~~(X) COPYING CHARGES, NOT TO EXCEED 10 CENTS PER PAGE, ONLY IF THE NUMBER OF PAGES COPIED IS STATED AND THE CHARGES ARE SHOWN TO BE CHARGED EVEN IF REDEMPTION DOES NOT OCCUR;~~

~~(XI) TELEPHONE CHARGES, ONLY IF THE CHARGES ARE SHOWN TO BE CHARGED EVEN IF REDEMPTION DOES NOT OCCUR;~~

~~(XII) BANKRUPTCY SEARCH FEE, NOT TO EXCEED 8 CENTS PER PAGE; AND~~

~~(XIII) SUBSTANTIAL REPAIR ORDER FEE, NOT TO EXCEED \$100.~~

~~(5) THE PLAINTIFF OR HOLDER OF A CERTIFICATE OF SALE IS ENTITLED TO BE REIMBURSED FOR TAXES, TOGETHER WITH INTEREST AND PENALTIES ON THE TAXES, ARISING AFTER THE DATE OF SALE THAT HAVE BEEN PAID BY THE PLAINTIFF OR HOLDER, INCLUDING IN BALTIMORE CITY ONLY, TAXES, INTEREST, AND PENALTIES PAID IN ACCORDANCE WITH SUBSECTION (C) OF THIS SECTION AND INTEREST AT THE RATE OF REDEMPTION PROVIDED IN § 14-820 OF THIS SUBTITLE FROM THE DATE OF PAYMENT TO THE DATE OF REDEMPTION.~~

(3) IF AN ACTION TO FORECLOSE THE RIGHT OF REDEMPTION HAS NOT BEEN FILED, AND THE PROPERTY IS REDEEMED MORE THAN 4 MONTHS AFTER THE DATE OF THE TAX SALE, THE HOLDER OF A CERTIFICATE OF SALE MAY BE REIMBURSED FOR THE FOLLOWING EXPENSES ACTUALLY INCURRED:

(I) ATTORNEY'S FEES FOR RECORDING THE CERTIFICATE OF SALE;

(II) A TITLE SEARCH FEE, NOT TO EXCEED \$250; AND

(III) REASONABLE ATTORNEY'S FEES, NOT TO EXCEED \$500.

(4) IF AN ACTION TO FORECLOSE THE RIGHT OF REDEMPTION HAS BEEN FILED, THE PLAINTIFF OR HOLDER OF A CERTIFICATE OF SALE MAY BE REIMBURSED FOR:

(I) ATTORNEY'S FEES IN THE AMOUNT OF:

1. \$1,300 IF AN AFFIDAVIT OF COMPLIANCE HAS NOT BEEN FILED, WHICH AMOUNT SHALL BE DEEMED REASONABLE FOR BOTH THE PREPARATION AND FILING OF THE ACTION TO FORECLOSE THE RIGHT OF REDEMPTION; OR

2. \$1,500 IF AN AFFIDAVIT OF COMPLIANCE HAS BEEN FILED, WHICH AMOUNT SHALL BE DEEMED REASONABLE FOR BOTH THE PREPARATION AND FILING OF THE ACTION TO FORECLOSE THE RIGHT OF REDEMPTION;

(II) IN EXCEPTIONAL CIRCUMSTANCES, OTHER REASONABLE ATTORNEY'S FEES INCURRED AND SPECIFICALLY REQUESTED BY THE PLAINTIFF OR HOLDER OF A CERTIFICATE OF SALE AND APPROVED BY THE COURT, ON A CASE BY CASE BASIS; AND

(III) IF THE PLAINTIFF OR HOLDER OF A CERTIFICATE OF SALE PROVIDES A SIGNED AFFIDAVIT ATTESTING TO THE FACT THAT THE EXPENSES WERE ACTUALLY INCURRED, THE FOLLOWING EXPENSES ACTUALLY INCURRED BY THE PLAINTIFF OR HOLDER OF A CERTIFICATE OF SALE:

1. FILING FEE CHARGED BY THE CIRCUIT COURT FOR THE COUNTY IN WHICH THE PROPERTY IS LOCATED;

2. SERVICE OF PROCESS FEE, INCLUDING FEES INCURRED ATTEMPTING TO SERVE PROCESS;

3. A TITLE SEARCH FEE, NOT TO EXCEED \$250;

4. IF A SECOND TITLE SEARCH IS CONDUCTED MORE THAN 6 MONTHS AFTER THE INITIAL TITLE SEARCH, A TITLE SEARCH UPDATE FEE, NOT TO EXCEED \$75;

5. PUBLICATION FEE CHARGED BY A NEWSPAPER OF GENERAL CIRCULATION IN THE COUNTY IN WHICH THE PROPERTY IS LOCATED;

6. POSTING FEE;

7. POSTAGE AND CERTIFIED MAIL;

8. SUBSTANTIAL REPAIR ORDER FEE, NOT TO EXCEED THE FEE CHARGED BY THE GOVERNMENT AGENCY ISSUING THE CERTIFICATE OF SUBSTANTIAL REPAIR; AND

9. ANY COURT APPROVED EXPENSE FOR STABILIZATION OR CONVERSION OF THE PROPERTY UNDER § 14-830 OF THIS SUBTITLE OR IN ACCORDANCE WITH AN ACTION TAKEN AGAINST THE PROPERTY BY THE COUNTY IN WHICH THE PROPERTY IS LOCATED IN ACCORDANCE WITH THE APPLICABLE BUILDING, FIRE, HEALTH, OR SAFETY CODES.

(5) IN ADDITION TO THE EXPENSES AND ATTORNEY'S FEES UNDER PARAGRAPH (3) OR (4) OF THIS SUBSECTION, THE PLAINTIFF OR HOLDER OF A CERTIFICATE OF SALE MAY BE REIMBURSED FOR:

(I) TAXES PAID AT THE TAX SALE, TOGETHER WITH REDEMPTION INTEREST, ARISING AFTER THE DATE OF SALE TO THE DATE OF REDEMPTION;

(II) THE HIGH BID PREMIUM PAID AT THE TAX SALE, IF APPLICABLE; AND

(III) IN BALTIMORE CITY ONLY, TAXES, INTEREST, AND PENALTIES PAID IN ACCORDANCE WITH SUBSECTION (C) OF THIS SECTION AND INTEREST AT THE RATE OF REDEMPTION PROVIDED IN § 14-820 OF THIS SUBTITLE FROM THE DATE OF PAYMENT TO THE DATE OF REDEMPTION.

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

(2) This subsection does not apply to property for which the holder:

(i) may file a complaint any time after 60 days from the date of sale, pursuant to § 14-833(e) of this subtitle; or

(ii) must file a complaint within 3 months from the date of sale, pursuant to § 14-833(c)(2) of this subtitle.

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

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to apply only prospectively and may not be applied or interpreted to have any effect on or application to any tax sale held before the effective date of this Act or any proceeding that relates to a tax sale held before the effective date of this Act.

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

Approved by the Governor, April 24, 2008.