

Article - Tax - Property

§14–844.

(a) After the time limit set in the order of publication and in the summons expires, the court shall enter judgment foreclosing the right of redemption. An interlocutory order is not necessary. The judgment is final and conclusive on the defendants, their heirs, devisees, and personal representatives and they or any of their heirs, devisees, executors, administrators, assigns, or successors in right, title, or interest, and all defendants are bound by the judgment as if they had been named in the proceedings and personally served with process.

(b) If the court finds for the plaintiff, the judgment vests in the plaintiff an absolute and indefeasible title in fee simple in the property, free and clear of all alienations and descents of the property occurring before the date of the judgment and encumbrances on the property, except taxes that accrue after the date of sale and easements of record and any other easement that may be observed by an inspection of the property to which the property is subject.

(c) If the collector sold the property subject to a ground rent or the plaintiff elected not to include the ground rent holder as a party, the judgment vests a leasehold interest in the plaintiff.

(d) (1) Once a judgment is granted, the plaintiff immediately becomes liable for the payment of all taxes due and payable after the judgment. The plaintiff may be sued in an action under § 14–864 of this subtitle to collect all taxes due and payable after the judgment and it is not a defense that a deed to the property has not been recorded. On the entry of judgment, the plaintiff shall pay the collector any surplus bid and all taxes together with interest and penalties on the taxes due on the property.

(2) (i) Once a judgment is granted, the plaintiff immediately becomes liable from the date of judgment for the payment of assessments or fees charged by a homeowners association or a condominium association due and payable from the date of the judgment.

(ii) The plaintiff may be sued in an action to collect all assessments or fees charged by a homeowners association or a condominium association due and payable from the date of the judgment, and it is not a defense that a deed to the property has not been recorded.

(e) Where abandoned property has been sold for a sum less than the amount due under § 14–817 of this subtitle, in a foreclosure proceeding brought by the Mayor and City Council of Baltimore City or the governing body of a county or municipal

corporation, the final order may include a judgment in favor of the city, county, or municipal corporation and against the person liable for taxes prior to the sale, in the amount of the unpaid taxes, interest, penalties, and expenses otherwise due in a tax sale.

(f) In Baltimore City, for a proceeding concerning an owner-occupied residential property, if the court finds for the plaintiff, the final judgment shall state whether there is a bid balance as a result of the tax sale and that the former owner's portion of the bid balance may be obtained by contacting the Baltimore City Bureau of Revenue Collections.