14-809. SALE BY MUNICIPAL COLLECTOR AFTER NOTICE TO COUNTY COLLECTOR; SPECIAL PROVISIONS AS TO CALVERT COUNTY.

(A) IN GENERAL.

WHEN A PROPERTY IN A MUNICIPAL CORPORATION IS DELINQUENT IN THE PAYMENT OF MUNICIPAL CORPORATION TAXES OR CHARGES LEVIED AGAINST THE PROPERTY, THE APPROPRIATE MUNICIPAL CORPORATION OFFICIAL CHARGED WITH THE COLLECTION OF TAXES SHALL NOTIFY THE COLLECTOR OF THE COUNTY OF THE UNPAID TAXES OR CHARGES ON THE PROPERTY. IF THE PROCEDURES OF THIS SUBTITLE ARE NOT INSTITUTED BY THE COUNTY COLLECTOR ON OR BEFORE 30 DAYS AFTER RECEIVING THE NOTICE FROM THE MUNICIPAL CORPORATION COLLECTOR, THE MUNICIPAL CORPORATION COLLECTOR AT ANY TIME AFTER THE 30-DAY PERIOD EXPIRES MAY USE THE PROVISIONS AND PROCEDURES OF THIS SUBTITLE TO SELL THE PROPERTY FOR UNPAID MUNICIPAL CORPORATION TAXES OR CHARGES TO THE SAME EXTENT THAT THESE PROVISIONS AND PROCEDURES ARE AVAILABLE TO COUNTY COLLECTORS.

(B) CALVERT COUNTY.

IN CALVERT COUNTY THE COUNTY COLLECTOR SHALL USE THE PROVISIONS AND PROCEDURES OF THIS SUBTITLE ON NOTIFICATION BY THE MUNICIPAL CORPORATION COLLECTOR OF UNPAID MUNICIPAL CORPORATION TAXES AND PROCEED TO ADVERTISE AND SELL ANY REAL PROPERTY LOCATED IN ANY MUNICIPAL CORPORATION IN CALVERT COUNTY ON WHICH MUNICIPAL CORPORATION TAXES ARE DELINQUENT. THE MUNICIPAL CORPORATION, IN WHICH THE PROPERTY BEING SOLD IS LOCATED, SHALL BUY IN AND HOLD, AND PAY THE COSTS OF THE SALE FOR ANY PROPERTY OFFERED FOR SALE FOR NONPAYMENT OF MUNICIPAL CORPORATION TAXES ONLY FOR WHICH THERE IS NO OTHER PURCHASER. IF THE MUNICIPAL CORPORATION PURCHASES THE PROPERTY AT THE TAX SALE, THE MUNICIPAL CORPORATION SHALL PAY TO CALVERT COUNTY ANY TAXES OWED TO THE COUNTY AND ANY COSTS INCURRED BY THE COUNTY IN THE SALE OF THAT PROPERTY. IF CALVERT COUNTY PURCHASES ANY PROPERTY LOCATED IN A MUNICIPAL CORPORATION IN THAT COUNTY THAT IS BEING SOLD FOR DELINQUENT TAXES, THE COUNTY SHALL PAY TO THE MUNICIPAL CORPORATION ANY TAXES OWED TO THE MUNICIPAL CORPORATION FOR THAT PROPERTY.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 72A.

In this section, the reference to "municipal corporation tax" is substituted for the former references to "municipal taxes", and "taxes", for clarity.

Also in this section, the reference to a municipal "corporation" collector is substituted for the former reference to a municipal "tax" collector, for clarity.

The only other changes are in style.

Defined terms: "Collector" § 1-101
"County" § 1-101 "Municipal corporation" § 1-101