TRANSFER TO, VESTING IN, OR DEVOLUTION ON THE SUCCESSOR OF THE PROPERTY, RIGHTS, PRIVILEGES, FRANCHISES, OR OTHER ASSETS OF THE NONSURVIVING FOREIGN LIMITED PARTNERSHIP IS EFFECTIVE AS PROVIDED BY THE LAWS OF THE PLACE THAT GOVERNS THE MERGER.

(B) THE SUCCESSOR SHALL FILE WITH THE DEPARTMENT:

(1) A PROPERTY CERTIFICATE UNDER § 3-112 OR § 10-208(H) OF THIS ARTICLE, OR BOTH; AND

(2) A CERTIFICATE OF ITS GENERAL PARTNERS THAT SPECIFIES:

(I) EACH COUNTY IN THE STATE WHERE A FOREIGN LIMITED PARTNERSHIP PARTY TO THE MERGER, EXCEPT THE SUCCESSOR, OWNED AN INTEREST IN LAND;

(II) THE NAME OF EACH PARTY TO THE MERGER;

(III) THE PLACE UNDER THE LAWS OF WHICH EACH PARTY WAS ORGANIZED;

(IV) THE NAME OF THE SUCCESSOR; AND

(V) IF THE SUCCESSOR IS A FOREIGN LIMITED PARTNERSHIP, THE NAME AND BUSINESS, RESIDENCE, OR MAILING ADDRESS OF EACH OF THE GENERAL PARTNERS OF THE SUCCESSOR.

(C) IF A COPY OF THE DOCUMENT EFFECTING THE MERGER HAS NOT BEEN FILED WITH THE DEPARTMENT AS PROVIDED IN TITLE 10 OF THIS ARTICLE, THE SUCCESSOR SHALL FILE WITH THE DEPARTMENT AN OFFICIALLY CERTIFIED COPY OF THAT DOCUMENT.

(D) WHEN THE DEPARTMENT RECEIVES THE ARTICLES AND ANY CERTIFICATE OF THE SUCCESSOR, IT SHALL PREPARE AND FILE CERTIFICATES OF MERGER IN THE MANNER PROVIDED FOR MARYLAND LIMITED PARTNERSHIPS. HOWEVER, THE CERTIFICATE OF MERGER NEED NOT STATE THE PRINCIPAL OFFICE IN THE STATE OF ANY LIMITED PARTNERSHIP THAT DOES NOT HAVE A PRINCIPAL OFFICE, AND THE CERTIFICATE SHALL INCLUDE THE OTHER INFORMATION SPECIFIED IN THE CERTIFICATE FILED BY THE SUCCESSOR.

Article - Tax - Property

12-101.

(c) (1) "Instrument of writing" means a written instrument that:

(i) conveys title to or creates or gives notice of a security interest in real property; or