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Al Czervik LLC v. Mayor & City Council of Baltimore

Appellate Court of Maryland - January 3, 2023 - A.3d - 2023 WL 18503

Tax sale purchasers brought consolidated actions seeking a declaratory judgment and enforcement of a judgment, challenging city's authority to impose a $125 fee to review proposed tax deeds before city executed and issued them.

The Circuit Court granted summary judgment for city and rejected both challenges. Tax sale purchasers appealed.

As matter of apparent first impression, the Appellate Court held that city had authority under tax sale statute to charge tax sale purchasers a deed review fee and to require its payment as a prerequisite to executing tax deed.

City had authority under tax sale statute to charge tax sale purchasers a deed review fee and to require purchasers to pay the fee as a prerequisite to executing tax deed, where statute provided that "all expenses" incident to preparation and execution of deed were required to be paid by the holder of the certificate of sale, and there was no dispute that city incurred expenses incident to reviewing and executing tax deeds.

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