

and assigns, of the truth of the statements therein, of the title of the purchaser to the property therein described, and of the regularity and validity of all proceedings had in reference to the taxes for the non-payment of which the property was sold and the sale thereof.

88. **PURCHASE BY COUNTY COMMISSIONERS OR OTHER TAXING AGENCIES.** The County Commissioners or other taxing agencies are hereby fully empowered to buy in and hold any property in their respective counties offered for sale for non-payment of any taxes for which there shall be no private purchaser. The said County Commissioners and other taxing agencies shall have the same rights and remedies with regard to such property as other purchasers, including the right to foreclose the right of redemption. A certificate of sale in the form herein provided for shall be issued by the Collector in the name of the County Commissioners or other taxing agency.

89. **PROPERTY PURCHASED BY COUNTY COMMISSIONERS OR OTHER TAXING AGENCY. RIGHT TO RESELL.** Whenever the County Commissioners or other taxing agency has purchased any property at a tax sale, it shall have full power to sell and assign the certificate of sale relating to the same and after foreclosure to resell any such property.

89A. **PAYMENT OF TAX CLAIMS OF OTHER TAXING AGENCIES OR OF THE STATE OF MARYLAND.** Whenever any property on which there are unpaid taxes due to any other taxing agency or to the State of Maryland shall be purchased by the County Commissioners at any sale held by the Collector under the provisions of this sub-title, the County Commissioners shall not be obliged to make nor shall the Collector or such other taxing agency or the State of Maryland be entitled to demand immediate payment of the taxes due such other taxing agency or the State of Maryland. Upon the resale of said property by the County Commissioners, unless the same is redeemed by the owner in accordance with the provisions of Section 89B, or upon the sale by the County Commissioners of a certificate of sale under the provisions of Section 89, the County Commissioners shall pay to such other taxing agency and to the State of Maryland such proportion of the proceeds of sale as the taxes due such other taxing agency or the State of Maryland bear to the total amount of taxes due the State of Maryland, the County, and all other taxing agencies, after deducting the costs of sale and all other expenses connected therewith.

89B. **RIGHT OF REDEMPTION. CERTIFICATE OF REDEMPTION.** The owner or other person having an estate or interest in the