

(2) VALUATION OF THE DONATION OF A REVERSIONARY INTEREST PURSUANT TO THIS SUBSECTION SHALL BE IN ACCORDANCE WITH SUBSECTION (B) OF THIS SECTION.

Article - Tax - Property

14-816.

(a) **[When]** EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, WHEN any property subject to sale under this subtitle is subject to a ground rent or lease for a term of ~~years~~ 99 YEARS renewable forever, the collector shall sell the leasehold interest only, with the improvements erected on the leasehold interest, if any; provided, however, that any property sold, subject to a ground rent or lease under this section, to a bona fide purchaser for value or the government of the jurisdiction conducting the sale, upon foreclosure of the rights of redemption, is not subject to any claim for rent unpaid, due, or accruing prior to the date of the judgment of foreclosure.

(B) IF ABANDONED PROPERTY IN BALTIMORE CITY ~~DESCRIBED IN~~ SOLD UNDER § 14-817(C) OF THIS SUBTITLE WITH A MINIMUM BID LESS THAN THE LIEN AMOUNT IS SUBJECT TO A GROUND RENT OR LEASE FOR A TERM OF 99 YEARS RENEWABLE FOREVER, THE COLLECTOR SHALL SELL THE WHOLE FEE SIMPLE INTEREST IN THE PROPERTY.

[(b)](C) The termination of claims on property sold under subsection (a) of this section shall not foreclose any personal claims against previous holders of the interest sold, for rent unpaid, due, or accruing prior to the date of the judgment of foreclosure.

14-817.

(c) (1) In Baltimore City, abandoned property consisting of either a vacant lot or improved property cited as vacant and unfit for habitation on a housing or building violation notice may be sold for a sum less than the total amount of:

- (i) all taxes on the property that are certified to the collector under § 14-810 of this subtitle;
- (ii) interest and penalties on the taxes; and
- (iii) expenses incurred in making the sale.

(2) The collector shall establish a minimum bid for abandoned property sold under this subsection.

(3) The person responsible for the taxes prior to the sale shall remain liable to the collector for the difference between the amount received in the tax sale under this section and the taxes, interest, penalties, and expenses remaining after the sale.

(4) The balance remaining after the tax sale shall be included in the amount necessary to redeem the property under § 14-828 of this subtitle.