

Circuit Court for Baltimore City  
Case No. 24-C-16-000716

UNREPORTED  
IN THE COURT OF SPECIAL APPEALS  
OF MARYLAND

No. 569

September Term, 2021

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U238 LLC

v.

THE WILLIAM SAMUEL BARNES SR.  
MEMORIAL APOSTOLIC CHURCH, ET AL.

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Berger,  
Friedman,  
Adkins, Sally D.  
(Senior Judge, Specially Assigned),

JJ.

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Opinion by Berger, J.

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Filed: April 19, 2022

\*This is an unreported opinion, and it may not be cited in any paper, brief, motion, or other document filed in this Court or any other Maryland Court as either precedent within the rule of stare decisis or as persuasive authority. Md. Rule 1-104.

This current appeal arises from a Circuit Court for Baltimore City order setting the redemption amounts for a property owner to redeem a property sold at a Baltimore City tax sale auction in 2015. At the close of the auction in 2015, Appellant, U238 LLC, (hereinafter “U238”), obtained a tax sale certificate for a property located at 3000 Hillen Road in Baltimore City (hereinafter “the Property”). The Property is owned by Appellees, The William Samuel Barnes Sr. Memorial Apostolic Church (hereinafter “the Church”).

In August, 2016, U238 successfully obtained an order foreclosing the Church’s right to redeem the Property. In August, 2018, however, the circuit court vacated the August, 2016 order, thereby reviving the Church’s right to redeem. U238 filed a petition to set the redemption amounts, and a hearing was held before the circuit court on May 3, 2021. The circuit court set the redemption amounts, which included the principal lien and interest owed to Baltimore City (the “City”), as well as reimbursements to U238.

U238 presents four questions for our review,<sup>1</sup> which we have rephrased and consolidated, for clarity, as follows:

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<sup>1</sup> U238’s original questions presented are as follows:

1. Did the Court err in vacating the Judgment Foreclosing Right of Redemption after two years from the date of judgment, when there was no lack of jurisdiction and no fraud, constructive or otherwise, in the conduct of the proceedings?
2. Did the Court err in granting standing and accepting the untimely filing of Appellee’s Motion challenging the foreclosure decree when the condition precedent under *Canaj, Inc. v. Baker & Div. Phase III*, 391 Md. 374

- I. Whether the circuit court erred in vacating the judgment foreclosing the Church’s right to redeem the Property.
- II. Whether the circuit court erred in setting the redemption amounts for the Church to redeem the Property.

We decline to review U238’s argument concerning the vacated judgment foreclosing the Church’s right to redeem the Property because these issues and questions are untimely raised. Furthermore, for the reasons explained herein, we shall affirm the judgment of the circuit court setting the redemption amounts.

### **FACTS AND PROCEDURAL HISTORY**

On May 18, 2015, the City held its annual tax sale auction. The Church’s Property was listed for tax sale due to delinquent liens for unpaid water and an environmental citation, totaling \$5,912.21. At the close of the tax sale, U238 obtained the tax sale certificate for the Property. Following the tax sale, U238 filed a complaint in the circuit court pursuant to Tax-Property Article § 14-833 to foreclose the Church’s right to redeem the Property. Md. Code (1986, 2019 Repl. Vol., 2021 Suppl.), § 14-833 of the Tax-

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(2006), of paying the municipal liens and other relevant charges prior to or simultaneously with the challenge had not been satisfied?

3. Did the Court err in vacating the Judgment Foreclosing Right of Redemption when Appellant had long since cured the infirmity of its forfeited status as a foreign limited liability company in Maryland?
4. Did the Court err in setting the redemption amount far below the Appellant’s actual expenses incurred in the proceedings?

Property Article (“TP”). Judgment was entered in favor of U238 on August 3, 2016, and the Church’s right to redeem the Property was foreclosed.

Shortly thereafter, Pastor Mark E. James Sr., filed a petition to redeem to the Property which was denied. Later, on July 7, 2017, Pastor James filed a handwritten letter stating that the Church had obtained legal counsel and desired to vacate the tax sale and/or the August, 2016 judgment. The circuit court initially struck the July 7, 2017 pleading because Pastor James filed the letter as a non-attorney. The circuit court then reversed course and vacated its order that struck the July 7, 2017 pleading, finding that Pastor James’ letter was a “ministerial act.” It was then, in an addendum to Pastor James’s letter, that the Church provided information that U238 was in forfeited status as a foreign LLC when it brought suit to foreclose the Church’s right to redeem the Property. The Church maintained that while U238 was in forfeited status, it could not legally initiate an action to foreclose redemption rights, and therefore, any judgment brought while U238 was in forfeited status was null and void.

The parties appeared before the circuit court for a hearing on May 30, 2018, and the circuit court issued a Memorandum and Order on August 2, 2018.<sup>2</sup> The circuit court explained the following findings in its memorandum: (1) that U238 was not properly registered as a foreign LLC in Maryland (“forfeited”), and accordingly U238 was not authorized to do business or bring suit in Maryland when it moved to foreclose the

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<sup>2</sup> The circuit court originally issued a Memorandum and Order on July 18, 2018. A clerical error, however, required the court to vacate the July 18, 2018 order and re-issue an identical Memorandum and Order on August 2, 2018.

Church’s right to redeem the Property; (2) that U238 did not come into compliance under Maryland law until after it had obtained the judgment foreclosing the Church’s right to redeem the Property; and (3) that U238 was not exempt under any statutory provisions that would allow it to bring suit while in forfeited status.

As a result, the circuit court held that U238’s suit foreclosing the Church’s right to redeem the Property was a “mere nullity,” and therefore, any judgment entered on the complaint was void.<sup>3</sup> The circuit court issued an order reopening the judgment, and the Church was given the opportunity to redeem the Property. The Church was ordered to pay \$14,960 into the court registry. At this point, all that remained was for the Church to pay the statutory required redemption amounts to redeem the Property.

Nothing happened concerning the redemption for almost three years until 2021 when U238 filed a petition in the circuit court to set the redemption amounts. The parties appeared remotely before the circuit court for a hearing on May 3, 2021. At issue were the reimbursements owed to U238 for attorney’s fees and municipal obligations, as well as expenses made to maintain the Property. An additional issue presented at the hearing

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<sup>3</sup> The circuit court’s resolution of the issues concerning U238’s forfeited status as a foreign LLC was based on the holding in *A Guy Named Moe, LLC v. Chipotle Mexican Grill of Colorado, LLC*, 447 Md. 425, 447 (2016). The Court of Appeals held in *A Guy Named Moe* that although a foreign limited liability company cannot bring suit in Maryland while in forfeited status, that it can “cure” its failure to comply by coming into compliance. *Id.* The entity may then continue to maintain the action even though not registered when it initiated the suit. *Id.* The circuit court reasoned that because U238 obtained a judgment *before coming in compliance*, it no longer had a suit to maintain, and therefore, did not meet the exception in *A Guy Name Moe*.

concerned the tax reimbursements owed to U238 for taxes that were paid after the Property was reinstated to tax exempt status.

The circuit court set the redemption amount as follows:

In summary, in order to redeem the Property, the Church must pay the City the original lien amount at tax sale, \$5,912 plus \$6,429 in interest through May 2021. TP § 14-828(a)(1). It further must reimburse U238 for legal fees and expenses in the amount of \$2,450.44 pursuant to TP § 14-843(a)(4)(i)(2), a water bill paid by U238 on the Property in the amount of \$3,588.14 pursuant to TP § 14-828(a)(3), and \$2,750 in exceptional circumstances attorney's fees pursuant to TP § 14-843(a)(4)(iii). The Church has paid \$14,960 into the Court registry. The Court will direct the Clerk to issue a check payable to the City in the amount of \$12,341 from the Court registry for the lien and interest. The Court will direct the Clerk to issue a check for the remaining balance to U238 in the amount of \$2,619, leaving \$6,169.58 payable to U238. The Church may redeem the Property by paying \$6,169.58 to U238.

U238 filed an appeal of the order setting the above redemption amounts and has also argued that the circuit court erred when it vacated the judgment that foreclosed the Church's right to redeem the Property.

## DISCUSSION

### **I. The circuit court's order vacating the judgment foreclosing the Church's right to redeem the Property was a final and appealable judgment that U238 did not timely appeal.**

U238 dedicates the majority of its brief to arguing that the circuit court erred when it vacated the judgment foreclosing the Church's right to redeem the Property. For the reasons discussed below, U238's arguments are to no avail because the circuit court's August 2, 2018 order was a final judgment that was not timely appealed. It is worth

restating the procedural history of this case to better understand why U238's arguments are untimely.

U238 obtained a tax sale certificate for the Church's Property in 2015. Then, in August, 2016, U238 successfully obtained a judgment that foreclosed the Church's right to redeem the Property. On August 2, 2018 -- after a series of motions and pleadings discussed *supra* -- the circuit court vacated the order that foreclosed the Church's right to redeem the Property, thereby revitalizing the Church's statutory right to redeem. The Church has argued that the circuit court's August 2, 2018 order was a final and appealable judgment that U238 did not timely appeal.<sup>4</sup> We agree.

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<sup>4</sup> During oral argument, the Church provided information that U238 was dissolved as a limited liability company in its home state -- and accordingly also in Maryland -- merely two days before oral argument. The Church asserted that U238 had lost its right to do business and use its name in Maryland, and therefore, could not maintain the current appeal. *See 7222 Ambassador Road, LLC v. Nat'l Ctr. on Institutions & Alternatives, Inc.*, 470 Md. 66, 73 (2020) (holding that an appeal was not properly before the Court because the appellant filed an appeal during the period when it had forfeited its right to do business in Maryland and accordingly lacked the ability to prosecute any action during the period of forfeiture.). In our view, although U238 forfeited its right to do business in Maryland during the pendency of this current appeal, this event does not require dismissal pursuant to Md. Rule 8-602. We base our analysis on two independent reasons. First, unlike the situation presented in *Ambassador Road*, U238 was not in forfeited status when it filed this appeal, and therefore, was not barred from initiating an action. *Ambassador Road, supra*, 470 Md. at 81. Second, although U238 lost its right to do business and bring suit in Maryland just two days before oral argument, U238 may rectify this delinquency before this case is fully resolved. *See Ambassador Road, supra*, 470 Md. at 71. Indeed, the Maryland LLC Act includes a "savings provision" which permits a noncompliant LLC to cure its forfeited status and have its right to do business and to bring suit in Maryland retroactively restored. Md. Code (1975, 2014 Repl. Vol.), § 4A-912 of the Corporations and Associations Article.

The leading case addressing the finality of a judgment reopening the right to redeem a property sold at tax sale is *Scheve v. McPherson*, 44 Md. App. 398 (1979). In *Scheve*, appellants filed a complaint to foreclose appellees' right to redeem twelve parcels of land that had been purchased at a tax sale. *Scheve, supra*, 44 Md. App. at 399. No action was taken to refute the foreclosure of the right to redeem for one of the twelve parcels, and the court issued a decree foreclosing appellees' right to redeem. *Id.* at 400. About a month after the order foreclosing the right to redeem was filed, appellees filed a petition to set the order aside. *Id.* at 401. The court granted appellees' petition. The judgment foreclosing the right to redeem was vacated, and appellees were permitted a second chance to redeem the parcel.

Appellants brought an appeal before this court. *Scheve, supra*, 44 Md. App. at 402. Before we considered the merits of appellants' arguments, we first addressed whether the order vacating the decree foreclosing the appellees' right to redeem the parcel was "a final judgment from which an appeal may properly be taken." *Id.* at 403. We held that the order vacating the decree which had previously foreclosed appellees' right to redeem the subject property was a final and appealable order:

The purpose and effect of striking the [previous] decree, therefore, was to reinstate appellees' right to redeem the property, a right that had been terminated by the stricken decree. The [current] order clearly represented a determination by the court that appellees were entitled to redeem the property, that that right should not be foreclosed, and that, if appellees followed the statutory procedure for redemption, they would be entitled to own and possess the property to the exclusion of appellants.



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Except for fixing the amount necessary for redemption . . . there was nothing further for the court to do, and no further opportunity for appellants to protest or to prosecute their claim. Unlike the ordinary situation, a further affirmative decree (and therefore a further petition to do anything but establish the amount necessary for redemption) was unnecessary and indeed unauthorized. The mere striking of the [previous] decree, reviving a right of redemption that could then be exercised merely by paying the amounts fixed by the court, was the one and final act that adjudicated the rights of the parties and, save for appellate review, terminated the justiciable controversy among them. It therefore constituted a final and appealable order.

*Scheve, supra*, 44 Md. App. at 403–04 (internal citations omitted).

In our view, this case is controlled by *Scheve*. Here, U238 obtained a judgment foreclosing the Church’s right to redeem the Property in August, 2016. That judgment, however, was struck in August, 2018. The circuit court’s purpose in striking the August, 2016 order was “to reinstate [the Church’s] right to redeem the [P]roperty. . .” *Scheve, supra*, 44 Md. App. at 403. All that remained for the Church to do was to exercise its right of redemption by paying the amounts set forth in the Tax-Property Article. The circuit court’s August 2, 2018 order was the last act that adjudicated the rights of the parties, i.e., a final and appealable order.

U238 did not file a notice of appeal of the August 2, 2018 order until June 24, 2021, notably, after the appropriate redemption amounts had been set by the circuit court. U238 asserted at oral argument that it preserved the time to appeal the July 18, 2018 order by filing a motion to alter or amend on August 1, 2018. That motion was later withdrawn by U238 in August, 2019. Pursuant to Md. Rule 8-202(c) the notice of an appeal must be filed

within 30-days after entry of a notice of withdrawal of a motion to alter or amend. Further, Maryland Rule 8-202(a) is clear and provides that “[e]xcept as otherwise provided in this Rule or by law, the notice of an appeal shall be filed within 30 days after entry of the judgment or order from which the appeal is taken.” Md. Rule 8-202(a). Because U238 did not file a timely notice of appeal of either the withdrawn motion to alter or amend, or the final and appealable August 2, 2018 order, we cannot -- and will not -- address U238’s contentions regarding the propriety of that order. Simply put, U238 cannot bootstrap arguments related to an untimely appeal to the current and timely issue pertaining to redemption amounts.

**II. The circuit court did not err in setting the redemption amounts.**

The statutory required amounts to redeem a property that has been sold at tax sale are determined pursuant to the Tax-Property Article. We set forth the relevant provisions below:

(a)(1) If the property is redeemed, the person redeeming shall pay the collector:

(i) the total lien amount paid at the tax sale for the property together with interest;

(ii) any taxes, interest, and penalties paid by any holder of the certificate of sale;

(iii) except as provided under paragraph (2) of this subsection, any delinquent taxes, interest, and penalties accruing after the date of the tax sale;

(iv) in the manner and by the terms required by the collector, any expenses or fees for which the plaintiff or the holder of a certificate of sale is entitled to reimbursement under § 14-843 of this subtitle;[]

TP § 14-828

Accordingly, the circuit court was required to set forth the redemption amounts pursuant to the above provisions of the Tax-Property Article. These amounts fall into two general categories, namely, the amounts owed to the City relating to the original lien, including interest; and secondly, each of the reimbursements owed to U238 as the holder of the certificate of sale. We review each of the circuit court’s determinations below.<sup>5</sup>

**A. Total lien amount and interest owed to the City.**

In order to redeem a property after a tax sale, the person or entity redeeming must pay the collector -- in this case Baltimore City -- the total lien amount paid at the tax sale plus interest. TP § 14-828(a)(1)(i). Neither U238 nor the Church dispute these amounts. The circuit court’s order and the record of the hearing clearly reflect that that the original and principal lien amount on the Property was \$5,912.91. The circuit court’s order and the record further reflect that the principal lien had accrued interest in the amount of \$6,429.68. The circuit court’s findings were supported by representations from counsel for the Mayor and City Council of Baltimore. We find no error in the court’s determination regarding the original lien amount and accrued interest. We, therefore, affirm the circuit court’s findings on this portion of the redemption amounts.

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<sup>5</sup> The Tax-Property article provides general statutory construction guidance for courts when making determinations involving tax sale foreclosure. A court is required to construe the tax sale statute to strike a balance between: “(1) the due process and redemption rights of persons that own or have an interest in property sold at tax sale; and (2) the public policy of providing marketable title to property that is sold at a tax sale through the foreclosure of the right of redemption.” TP § 14-832.

**B. Reimbursable attorney’s fees owed to U238.**

Pursuant to TP § 14-843(a)(4)(ii) and (iii), a trial court may award the holder of the certificate of sale any reasonable and/or exceptional attorney’s fees incurred in the course of litigating a complaint to foreclose a property owner’s right of redemption. *Thornton Mellon, LLC v. Adrienne Dennis Exempt Tr.*, 250 Md. App. 302, 325, *cert. granted*, 475 Md. 701 (2021). The decision to award such fees is well within the discretion of the trial court. *Deinlein v. Johnson*, 201 Md. App. 373, 389 (2011). Accordingly, we will not disturb a trial court’s award of attorney’s fees absent an abuse of discretion. *Ochse v. Henry*, 216 Md. App. 499, 455 (2014).

Pursuant to the Tax-Property Article, the holder of the certificate of sale is entitled to \$1,500.00 dollars in attorney’s fees when an affidavit of compliance has been filed. TP § 14-843(a)(4)(i)(2). The certificate holder may also be reimbursed for expenses that were actually incurred, including but not limited to filing fees, title search fees, and other expenses. TP § 14-843(a)(4)(iv). Lastly, pursuant to TP § 18-843(a)(4)(iii), the certificate holder may receive extraordinary attorney’s fees “on a case by case basis[.]” TP § 18-843(a)(4)(iii).

The circuit court determined that U238 was entitled to be reimbursed for \$2,450.44 in legal fees and expenses incurred in the pre-filing of the action foreclosing the Church’s rights of redemption. The circuit court found that this total amount reflected \$1,500 in attorney’s fees, which was accompanied by U238’s affidavit of compliance. The circuit court determined that this amount was reasonable for the preparation and filing of the

action. The circuit court further found that the total amount reflected expenses that U238 actually incurred during the foreclosure process, which was also accompanied by an affidavit.<sup>6</sup> Lastly, the circuit court awarded U238 an additional \$2,750 dollars in exceptional attorney’s fees.

U238 has argued that the circuit court abused its discretion by not awarding additional attorney’s fees and thereby “unjustly granted a major windfall to [the Church].” Specifically, U238 argues that the circuit court abused its discretion by denying reimbursements for: (1) a forcible entry and detainer action in the district court; (2) legal services rendered in relation to eviction proceedings in the circuit court; and (3) legal services setting the redemption amount. U238 argues that the circuit court abused its discretion by granting the Church “leniency when it only has itself to blame for its failure to properly redeem the [P]roperty years ago.” We disagree.

In our view, the circuit court correctly found that U238 may recover some, but not all, of its attorney’s fees. We base our determination on two independent reasons. First, the circuit court correctly found that U238 could not be reimbursed for attorney’s fees incurred in a separate district court case that was not directly in connection with the complaint to foreclose the Church’s rights of redemption. See *Thornton Mellon, LLC*, *supra*, 250 Md. App. at 325 (holding that TP § 14-843 affords the circuit court some discretion to reimburse attorney’s fees and other expenses “incurred in connection with a

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<sup>6</sup> The expenses actually incurred were \$250 for a title report, \$185 for court filing fee, \$240 advertising fee, \$40 posting fee, \$180 service of process fee, \$40.44 for postage, and a \$15 dismissal fee.

complaint to foreclose the right of redemption.”)). Second, the circuit court found that U238 could not be reimbursed for additional attorney’s fees in the circuit court because “[i]t would be inequitable for U238 to be reimbursed for legal services rendered in relation to eviction proceedings and setting the redemption amount.” The circuit court reasoned that it would be inequitable for U238 to be reimbursed for legal expenses when it wrongfully initiated the foreclosure action in a forfeited status “and failed to remedy that status prior to obtaining a judgment.”

We hold that the circuit court did not abuse its discretion regarding the reimbursement of attorney’s fees in this case. Furthermore, the circuit court’s finding was consistent with the proper balancing of the due process and redemption rights of persons that own or have an interest in property and the public policy of providing marketable title to property that is sold at a tax sale. *See* TP § 14-832.

U238 asserts that it “should not be penalized for the Court erroneously vacating the judgment” and that the Church “experienced no prejudice as a result of [U238’s] forfeited status . . .” We disagree. It was U238 that elected to file the foreclosure action while in its forfeited status. Furthermore, it was because of U238’s improper filing of the foreclosure action that the Church was unable to redeem the Property. It would be inequitable for the Church to reimburse U238 for additional attorney’s fees because of U238’s own actions that wrongfully prevented the Church from redeeming its Property. Accordingly, we affirm the circuit court’s decision to award some, but not all, of U238’s requested attorney’s fees.

**C. Water bill, roof repair, and other reimbursements owed to U238.**

The parties do not dispute that U238 is owed reimbursement for a \$3,588.14 water bill that U238 paid when it recorded the deed to the Property. U238 argues, however, that it should also be reimbursed for costs for roof repair and changing the locks at the Property, totaling \$297 dollars. The circuit court found: “[w]ith respect to the costs for roof repair, key change, and filing fees, there is no statutory basis for reimbursement to U238.” U238 points to TP § 14-830(g) which provides that “any reasonable sums caused to be expended to conserve or stabilize the property shall become part of the redemption amount, provided the sums expended and the necessity for making the repairs are approved by the court.” TP § 14-830(g). U238 argues that the sum is reasonable because it only amounts to \$297 dollars. U238 admits, however, that these expenses were not incurred with prior approval from the court because it had already obtained legal title to the Property.

In our view, U238 has failed to explain why it should be reimbursed for these expenses when it did not seek court approval. Neither has U238 offered a convincing reason for why it did not seek approval to make these expenses at any point after the judgment was vacated and the Church was given another opportunity to redeem the Property. We, therefore, affirm the judgment of the trial court denying U238 reimbursements for the roof repair and key change expenses.

**D. Outstanding municipal obligations due on the Property.**

Pursuant to TP § 14-843(c), a tax sale purchaser “may pay taxes, interest, and penalties that become due after the date of the sale on the property described in the tax sale

certificate and that have not been paid by the owner of the property.” TP § 14-843(c). Accordingly, U238 may be reimbursed for the expenses that it has paid after obtaining the certificate of sale, but before the Property is redeemed. U238 argues that it is entitled to the outstanding municipal obligations due on the Property, specifically, an outstanding water bill that is approximately over \$10,000.00 dollars.

We disagree with the factual predicate of U238’s argument. There was no evidence presented at the hearing setting the redemption amount, or on appeal, showing that U238 paid -- or even attempted to pay -- the outstanding water bill. Accordingly, pursuant to TP § 14-843(c), U238 cannot be reimbursed for a water bill that it did not undertake to pay. We will not reverse a judgment that would result in U238 being enriched with reimbursements for expenses that it never incurred.<sup>7</sup> Accordingly, we affirm the decision of the trial court denying U238 reimbursement for the outstanding water bill.

**E. Reimbursement for Property taxes paid by U238.**

During the hearing setting the redemption amounts, there was extensive discussion between the court and the parties concerning the reimbursable property taxes to U238.

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<sup>7</sup> Because the water bill remains outstanding, the only entity to be paid for the water bill is the City. *See Canaj, Inc. v. Baker and Division Phase III, LLC*, 391 Md. 374, 391 (“that where it is admitted (or proven) that there are delinquent taxes due, in order to challenge the holding or ratification of the tax sale or to seek to vacate a judgment of the foreclosure of the equity of redemption, the taxpayer must first pay to the Collector or the certificate holder the total sum of the taxes, interest, penalties and expenses of the sale that are due.”) The record of the hearing setting the redemption amounts clearly reflects that the Church was prepared to enter into a payment plan with the City for the outstanding water bill. The trial court’s memorandum accompanying the order reflects that it was well aware of the outstanding municipal obligation, and that this obligation was owed to the City.



Pursuant to TP § 17-204, religious groups or organizations are not subject to property tax. TP § 17-204. When the court vacated the judgment foreclosing the Church's right of redemption in August, 2018, it restored the Church's right to exercise all rights of ownership over the Property, thereby reverting the Property to tax-exempt status as owned by a religious group or organization.

U238 paid property taxes that were due for the tax years from 2016-17 and 2017-18. These taxes, however, were not due on the Property once the judgment foreclosing the Church's right to redeem was vacated and the Church's legal ownership of the Property was restored. In other words, the Property was restored to its tax-exempt status and this status was applied retroactively for taxes that were paid by U238 for the above tax years. The circuit court struck the Property deed that was issued to U238 and directed the City to reimburse U238 for the property and recording taxes for 2016-17 and 2017-18.

U238 argued at the hearing, and on appeal, that it should not be reimbursed from the City for the property taxes, but rather, that the Church must reimburse U238 directly. U238 asserts that the Church could then seek a property tax exemption from the City to be applied to the redemption amount owed to the City. U238 points to TP § 14-843 permitting a plaintiff or holder of a certificate of sale to be reimbursed "on redemption" and argues that because the Church is seeking redemption that it alone should bear the burden of reimbursing U238. TP § 14-843. We are not persuaded.

There is no requirement under the Tax-Property Article that the reimbursement for property taxes come directly from the redeeming party. TP § 14-843. U238 cites no

authority or other provision in the Tax-Property Article that explicitly requires all reimbursements to come from the redeeming party. Furthermore, requiring the Church to reimburse U238 for property taxes -- as opposed to the City -- would effectively require the Church to fulfill a non-existent tax obligation because it is exempt from property taxes as a religious entity.

Notably, regardless of whether the Church or the City reimbursed U238, the net result would be the same, i.e., U238 would be reimbursed for the property taxes for the 2016-17 and 2017-18 tax years. In our view, the circuit court properly resolved the issue of the source of reimbursable property taxes considering the Church's tax-exempt status, and properly struck a balance between the Church's redemption rights and the policy of providing marketable title to property that is sold at tax sale. TP § 14-832.

In sum, we affirm the circuit court's holding setting each of the redemption amounts for the Church to redeem the Property.

**JUDGMENT OF THE CIRCUIT COURT  
FOR BALTIMORE CITY AFFIRMED.  
COSTS TO BE PAID BY APPELLANT.**