

Circuit Court for Baltimore City  
Case No. 24-C-18-006698

UNREPORTED  
IN THE COURT OF SPECIAL APPEALS  
OF MARYLAND

No. 1822

September Term, 2019

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GREGORY N. BROWN

v.

STONEFIELD INVESTMENT  
FUND IV, LLC, *et al.*

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Beachley,  
Gould,  
Moylan, Charles E., Jr.  
(Senior Judge, Specially Assigned),

JJ.

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PER CURIAM

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Filed: December 15, 2020

\*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.

In this appeal from a civil action in the Circuit Court for Baltimore City, Gregory N. Brown, appellant, challenges the court’s entry of a judgment foreclosing the right of redemption in his property. For the reasons that follow, we shall affirm the judgment of the circuit court.

In May 2018, Harry E. Black, Director of Finance and Collector of Taxes for the City of Baltimore, issued a “Certificate of Tax Sale,” in which he certified that Stonefield Investment Fund IV, LLC, purchased “at public auction, property in the City of Baltimore known as 5113 Queensbury Avenue.” The property, “having been assessed to” Mr. Brown, “[w]as sold for the sum of” \$14,036.53, \$2,796.37 of which was “the total amount of taxes and other municipal liens due on the property at the time of the sale, together with interest and penalties thereon and expenses incurred in making the sale.” Mr. Black certified that the property was “subject to redemption” if the “balance due on account of the purchase price and all taxes and other municipal liens, together with interest and penalties on them accruing subsequent to the date of sale, [were] paid to the Collector.”

In December 2019, Stonefield filed a “Complaint to Foreclose Rights of Redemption” against Mr. Brown and other defendants. Counsel for Stonefield attached to the complaint an affidavit in which he affirmed under the penalties of perjury that, prior to the filing of the complaint, he “caused to be mailed [to Mr. Brown] by certified mail[,] return receipt requested,” two notices as required by § 14-833(a-1) of the Tax-Property Article. In January 2019, a private process server “posted notice to” Mr. Brown by posting the complaint and related documents “on the front door” of the property. In June 2019,

Mr. Brown filed a response wherein he indicated that he “intend[ed] on redeeming [the] property.” He did not file any other pleadings in the circuit court.

In May 2019, Stonefield assigned the certificate of tax sale to BNOTE 2018, LLC, appellee, which subsequently filed an “Affidavit of Compliance and Request for Judgment.” In October 2019, the court entered a judgment foreclosing Mr. Brown’s right of redemption in the property. This appeal followed.

On appeal, Mr. Brown challenges the validity of the underlying tax sale, claiming that it “culminated from unconstitutional property tax assessments.” He also asserts that income earned from the property was “instrumental in executing [his] bankruptcy payment plan.” As an initial matter, these contentions are not properly before us because they were not raised in the circuit court. *See* Maryland Rule 8-131(a) (“Ordinarily, the appellate court will not decide any [ ] issue unless it plainly appears by the record to have been raised in or decided by the trial court[.]”). Moreover, even if they could be raised for the first time on appeal, reversal would not be required. Section 14-842 of the Tax-Property Article provides that, “unless a defendant in the proceeding shall, by answer, set up as a defense the invalidity of the taxes or the invalidity of the proceedings to sell or the invalidity of the sale,” the “validity of the procedure is conclusively presumed.” Here, Mr. Brown did not file an answer to the complaint challenging the amount of taxes that were assessed against the property or the proceedings leading up to tax sale. Consequently, the validity of the tax sale procedure was conclusively presumed, and the court did not err in entering judgment foreclosing the right of redemption in the property.

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