

Personal Property Tax - Lien for Unpaid Taxes

FOR the purpose of clarifying that the lien on real property for unpaid tax on personal property is subordinate to all other liens perfected against the real property prior to the attachment of the lien; and providing for the application of this Act.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 14-804(b)

Annotated Code of Maryland

(1994 Replacement Volume and 1997 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

14-804.

(b) All unpaid tax on personal property is a lien on the personal property and on the real property of the owner of the personal property in the same manner in which taxes on real property are now liens on the real property with respect to which they are imposed in all subdivisions of the State; [provided] EXCEPT that the lien will attach to the real property only after the notice has been recorded and indexed among the judgment records in the office of the clerk of the circuit court in the county where the land lies, or is recorded and indexed on the tax rolls of the subdivision, AND THE LIEN WILL BE SUBORDINATE TO ALL OTHER LIENS OF EVERY KIND PERFECTED AGAINST THE REAL PROPERTY PRIOR TO THE ATTACHMENT OF THE LIEN. Any subdivision, in lieu of recording in the appropriate court, may use a lien reporting system, and any subdivision so doing shall provide, on request, a lien report or memorandum with respect to any particular person.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1998 and shall apply to all liens for unpaid taxes on personal property in existence on or after July 1, 1998.

May 21, 1998

The Honorable Casper R. Taylor, Jr.
Speaker of the House
State House
Annapolis MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 680.

This bill extends the sunset regarding the distribution of \$500,000 from uncashed pari-mutuel tickets to the Maryland Million, Ltd., for marketing, purses and promotional activities related to the running of Maryland Million races. The sunset