

the lien and the date thereof. From the time such lien is filed with the Clerk of the Court of the jurisdiction in which the property covered by the lien is located and judgment entered thereon as herein prescribed, such lien shall be superior to that of any subsequent mortgages, pledges, purchaser or judgment creditor. The lien of any mortgagee, pledgee, purchaser or judgment creditor which became perfected as against third persons, prior to the filing of notice of the State's lien with the Clerk, shall be preferred to the lien of the State, provided that such mortgagee, pledgee, purchaser or judgment creditor took and perfected his lien without actual notice or knowledge of the existence of the lien of the State.

(4) In any case where a notice of lien has been filed by the Comptroller and judgment entered thereon, as herein provided, and the full amount of the lien and judgment is not paid the State within thirty (30) days after filing, the Attorney General, at the request of the Comptroller, shall file a civil proceeding by way of attachment, execution or otherwise in any of the Courts of this State or may proceed by way of an equitable proceedings to enforce the lien and judgment thereon of the State for tax, interest, penalty, delinquent fee and costs upon any property and rights to property, real or personal, owned by the delinquent taxpayer, or in which he has any right, title or interest including any property, real or personal, or the income therefrom held for the benefit of said delinquent taxpayer by any custodian, fiduciary, receiver or trustee, under any deed of trust or trust instrument including a spendthrift trust whether created by will, deed of trust or otherwise. All persons having liens upon, or claiming any interest in the property or rights to property sought to be subjected, as aforesaid, shall be made parties to such proceedings and brought into Court. The Court, without a jury, shall adjudicate all matters involved in the proceedings, and determine the merits of all claims or liens, and in all cases where the claim or interest of the State is established, may decree a sale of the property or rights to property, and a distribution of any money or proceeds of sale, according to the interests of the parties and the State.

(5) The lien of the State for income tax due and unpaid, and for interest, penalty, delinquent fee and costs, as by law provided, shall extend to and cover all salary, wages, hire, remuneration and compensation for personal services of every kind, due and owing at the time such lien accrues, and which shall become due thereafter, as long as said lien is not fully satisfied and discharged. The Comptroller shall promptly give notice of such lien, and the amount thereof, to any em-