

became payable, and providing that all taxes payable on January 1, 1944, and thereafter, and unpaid, shall constitute such liens; and to repeal and re-enact, with amendments, Sections 72 and 73 of said Article, as amended by Chapter 761 of the Acts of the General Assembly of Maryland of 1943, providing a definition of "tax" as used in said sub-title, and providing the time during the year 1944 in which Collectors shall sell, under the provisions of said sub-title, respectively.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be added to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Tax Sales", to follow immediately after Section 71 and to be the first section under said sub-title of said Article, and to be known as Section 71A, said new section to read as follows:

71A. From and after January 1, 1944, all unpaid State, County and City taxes on real estate shall be until paid, liens on the real estate in respect to which they are levied from the date they became or become payable.

SEC. 2. *And be it further enacted*, That Sections 72 and 73 of Article 81 of the Annotated Code of Maryland (1939 Edition), as amended by Chapter 761 of the Acts of the General Assembly of Maryland of 1943, be and the same are hereby repealed and re-enacted, with amendments, so as to read as follows:

72. DEFINITIONS. When used in this sub-title, "Collector" means the County official whose duty it is to collect all taxes of the State of Maryland levied or to be levied for any year on real property in the County for which he is elected or appointed, and in Baltimore City the Collector appointed by the Mayor of the City of Baltimore in the manner prescribed by the Charter of said City, and the agents of the Collector when the context requires.

"Tax" means any tax, charge or assessment of any kind whatsoever, due to the State of Maryland or any of its political sub-divisions, or any other taxing agency as defined in this sub-title, which under the provisions of this sub-title or any other provision of law, regulation, resolution or ordinance is a lien against the real property on which it is levied and/or assessed.