

(d) *Recording of Assessment.* In the event of default by employer in the payment of any sum assessed pursuant to Section 14 (a) of this Act, the Board may file with the clerk of the Circuit Court of the County or the Superior Court of Baltimore City, wherein the employer has his principal place of business, and a copy thereof with the Clerk of the Circuit Court of any other county or the Superior Court of Baltimore City, as the case may be, a certificate under its official seal, stating: (a) the name of the employer; (b) his address; (c) the amount of the contributions and interest assessed and in default; and (d) that the time in which a judicial review is permitted, pursuant to Sub-section (c) of Section 14 of this Act, has expired without such appeal having been taken and thereupon such clerk shall enter in the judgment docket of the court, the name of the employer mentioned in the certificate, the amount of such contributions and interest assessed and in default and the date such certificate is filed. Thereupon, the amount of such assessment so docketed shall become a lien upon the title to and interest in real property and the chattels real of the employer against whom the assessment is made in the same manner as, and for all the purposes of, a judgment of the court duly docketed, and no property used in connection with the business of such employer shall be exempt from levy.

(e) *Interest on Past-Due Contributions.* Contributions unpaid on the date on which they are due and payable, as prescribed by the Board, shall bear interest at the rate of 1 per centum per month from and after such date until payment plus interest is received by the Board. Interest collected pursuant to this sub-section shall be paid into the unemployment compensation fund.

(f) *Collection by Suit.* If, after due notice, any employer defaults in any payment of contributions and interest, the amount due may be collected by civil action in the name of the State, and the employer adjudged in default shall pay the costs of such action. Civil actions brought under this section to collect contributions and interest from an employer shall be heard by the court at the earliest possible date and shall be entitled to preference upon the calendar of the court over all other civil actions except petitions for judicial review under this Act and cases arising under the Workmen's Compensation Law of this State. The Board may proceed in the collection of contributions in the manner prescribed by Sections 154 to 159, inclusive, of Article 81 of the Annotated Code of Maryland (1939 Edition).

(g) *Priorities Under Legal Dissolutions or Distributions.* In the event of any distribution of an employer's assets pursuant to an order of any court under the laws of this State,