

affecting tax liens entitles them to be filed and no other attestation, certification, or acknowledgment is necessary.

13.

(a) If a notice of federal tax lien, a refiling of a notice of tax lien, or a notice of revocation of any certificate described in subsection (b) is presented to the filing officer, he shall cause the notice to be marked, ~~held and indexed~~ INDEXED AND RECORDED in accordance with the provisions of Subsection (4) of Section 9-403, of the MARYLAND Uniform Commercial Code, Article 95B, as if the notice were a financing statement within the meaning of that Code. AN ALPHABETICAL FEDERAL TAX LIEN INDEX, SHOWING ON ONE LINE THE NAME AND RESIDENCE OF THE TAXPAYER NAMED IN SUCH NOTICE, THE U. S. GOVERNMENT SERIAL NUMBER OF SUCH NOTICE, THE DATE AND HOUR OF FILING, AND THE AMOUNT OF TAX WITH THE INTEREST, PENALTIES, AND COSTS. HE SHALL FILE AND KEEP ALL ORIGINAL NOTICES SO FILED IN NUMERICAL ORDER IN A FILE, OR FILES, AND DESIGNATE FEDERAL TAX LIEN NOTICES.

(b) If a certificate of release, non-attachment, discharge or subordination of any tax lien is presented to the filing officer for filing he shall

(1) ~~cause a certificate of release or non-attachment to be marked, held and indexed~~ INDEXED AND RECORDED as if the certificate were a termination statement within the meaning of the Uniform Commercial Code, except that the notice of lien to which the certificate relates shall not be removed from the files, and

(2) ~~cause a certificate of discharge or subordination to be held, marked and indexed~~ MARKED, INDEXED AND RECORDED as if the certificate were a release of collateral within the meaning of the Uniform Commercial Code.

ENTER THE SAME WITH DATE OF FILING IN SAID FEDERAL TAX LIEN INDEX ON THE LINE WHERE NOTICE OF THE LIEN SO AFFECTED IS ENTERED, AND PERMANENTLY ATTACH THE ORIGINAL CERTIFICATE OF RELEASE, NON-ATTACHMENT, DISCHARGE OR SUBORDINATION TO THE ORIGINAL NOTICE OF LIEN.

(c) Upon request of any person, the filing officer shall issue his certificate showing whether there is on file, on the date and hour stated therein, any notice of federal tax lien or certificate or notice affecting the lien, filed on or after June 1, 1967, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is \$3.00. Upon request the filing officer shall furnish a copy of any notice of federal tax lien or notice or certificate affecting a federal tax lien for a fee of \$1.00 per page.

14.

The fee for filing and indexing each notice of lien or certificate or notice affecting the tax lien is \$3.00. The officer shall bill the district directors of internal revenue on a monthly basis for fees for documents filed by them.