

Dorchester County from and after July 1, 1973, AND IN CHARLES COUNTY FROM AND AFTER JULY 1, 1976, all unpaid taxes on personal property shall be a lien on the personal property and on the real estate of the owner of the personal property in the same manner in which taxes on real estate are now liens on the real estate with respect to which they are levied.]]

(B) ALL UNPAID TAXES ON PERSONAL PROPERTY ARE A LIEN ON THE PERSONAL PROPERTY AND ON THE REAL ESTATE OF THE OWNER OF THE PERSONAL PROPERTY IN THE SAME MANNER IN WHICH TAXES ON REAL ESTATE ARE NOW LIENS ON THE REAL ESTATE WITH RESPECT TO WHICH THEY ARE LEVIED IN THE FOLLOWING SUBDIVISIONS AFTER THE FOLLOWING DATES:

- (1) FREDERICK COUNTY - FROM JULY 1, 1972;
- (2) CECIL COUNTY - FROM JULY 1, 1972;
- (3) BALTIMORE CITY - FROM JULY 1, 1972;
- (4) DORCHESTER COUNTY - FROM JULY 1, 1973;
- (5) CHARLES COUNTY - FROM JULY 1, 1976.

(C) IN CHARLES COUNTY, FROM JULY 1, 1976, ALL UNPAID TAXES ON PERSONAL PROPERTY ARE A LIEN ON THE REAL PROPERTY OF THE DELINQUENT TAXPAYER IN THE SAME MANNER IN WHICH TAXES ON REAL PROPERTY ARE NOW LIENS ON THE REAL PROPERTY WITH RESPECT TO WHICH THEY ARE LEVIED, PROVIDED THAT THE REAL PROPERTY IS SITUATED IN CHARLES COUNTY AND THAT THE LIEN WILL ATTACH TO THE REAL PROPERTY ONLY AFTER NOTICE THEREOF HAS BEEN DULY RECORDED AND INDEXED AMONG THE JUDGMENT RECORDS IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT FOR CHARLES COUNTY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 17, 1976.

CHAPTER 879

(House Bill 1859)

AN ACT concerning

Montgomery County - Tax Lien
M.C. 76-76

FOR the purpose of requiring in Montgomery County that certain unpaid taxes be a lien on real property