

located in Montgomery County of the delinquent taxpayer; and providing for recording and indexing of such liens among judgment records of the Circuit Court for Montgomery County[[]; and repealing the current provisions of the law relating to certain tax liens in certain subdivisions and reenacting those provisions without substantive changes so as to enhance clarity and structure]].

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 70  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 70 of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

70.

(A) 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[[ [ ]]; and in Frederick and Cecil counties, and in Baltimore City from and after July 1, 1972, and in Dorchester County from and after July 1, 1973, 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) MONTGOMERY COUNTY -- FROM JULY 1, 1976. ]]