

~~[[ (C) ]]~~(B) IN MONTGOMERY 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 MONTGOMERY COUNTY AND THAT ~~[[SAID]]~~ 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 MONTGOMERY COUNTY.

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

Approved May 17, 1976.

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CHAPTER 880

(Senate Bill 829)

AN ACT concerning

Howard County - Unpaid Tax Lien on Property

FOR the purpose of providing that in Howard County unpaid taxes shall be a lien on personal property and real property; relating generally to the provision for the lien; and providing an operative date.

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Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows: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.

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