

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, AND IN WASHINGTON [[COUNTY]] AND ALLEGANY COUNTIES 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.

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

Approved May 17, 1976.

CHAPTER 884

(House Bill 1157)

AN ACT concerning

Personal Property Taxes - Lien Upon Property

FOR the purpose of providing that in Anne Arundel County unpaid taxes on personal property shall be a lien on personal property and on the real estate of the owner of the personal property.

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Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows: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