

AN ACT concerning

Somerset and Wicomico Counties - Tax Liens

FOR the purpose of adding Somerset and Wicomico Counties to those jurisdictions which apply certain liens for unpaid personal property taxes.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 70(b)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

70.

(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) Allegany County -- From July 1, 1976;
- (6) Anne Arundel County -- From July 1, 1976;
- (7) Baltimore County -- From July 1, 1976;
- (8) Carroll County -- From July 1, 1977;
- (9) Caroline County -- From July 1, 1976;
- (10) Howard County -- From July 1, 1976;
- (11) Prince George's County -- From July 1,  
1976;
- (12) SOMERSET COUNTY -- FROM JULY 1, 1979;
- [[12]] (13) Washington County -- From July 1,  
1976; [and]