

Article 81 - Revenue and Taxes
Section 70
Annotated Code of Maryland
(1975 Replacement Volume and 1979 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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.

(a) From 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.

(b) All unpaid taxes on personal property WHICH BECAME DUE AFTER JULY 1, 1972 are a lien on the personal property and on the real [estate] PROPERTY of the owner of the personal property in the same manner in which taxes on real [estate] PROPERTY are now liens on the real [estate] PROPERTY with respect to which they are levied in [the following] ALL 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;
 - (13) Washington County -- From July 1, 1976;
 - (14) Wicomico County -- From July 1, 1979; and
 - (15) Worcester County -- From July 1, 1977
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