

(c) Beginning July 1, 1977, 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, in the following subdivisions after the following dates, provided that the real property is situated in the subdivision and] OF THE STATE; PROVIDED that 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[:

- (1) Allegany County -- From July 1, 1977;
- (2) Cecil County -- From July 1, 1977;
- (3) Charles County -- From July 1, 1976; from July 1, 1977 after the notice has been duly recorded and indexed among the judgment records in the office of the clerk of the Circuit Court for Charles County, the lien shall have the full force and effect of a lien of judgment;
- (4) Harford County -- From July 1, 1977;
- (5) Montgomery County -- From July 1, 1976;
- (6) Prince George's County -- From July 1, 1977]

IN THE COUNTY WHERE THE LAND LIES OR IN THE OFFICE OF THE CLERK OF THE SUPERIOR COURT IF THE LAND LIES IN BALTIMORE CITY, OR IS RECORDED AND INDEXED ON THE TAX ROLLS OF THE SUBDIVISION. ANY SUBDIVISION, IN LIEU OF RECORDING IN THE APPROPRIATE COURT, MAY UTILIZE A LIEN REPORTING SYSTEM, AND ANY SUBDIVISION SO DOING SHALL PROVIDE, UPON REQUEST, A LIEN REPORT OR MEMORANDUM WITH RESPECT TO ANY PARTICULAR PERSON.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 27, 1980.

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CHAPTER 832

(Senate Bill 640)

AN ACT concerning

Municipal Corporations - Special Taxing Districts

FOR the purpose of explicitly permitting municipalities to levy property taxes to pay the operation and maintenance costs of certain facilities; and clarifying language.