

SHALL SUBJECT THE EMPLOYER TO A PENALTY OF \$35. SUCH PENALTY SHALL BE COLLECTED IN THE MANNER PROVIDED FOR THE COLLECTION OF CONTRIBUTIONS UNDER THIS ARTICLE. THE EXECUTIVE DIRECTOR MAY WAIVE THE PENALTY FOR CAUSE.

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(b) (2) When an adjustment or refund to any employing unit has been approved, the experience-rating record provided for in § 8 shall be corrected, but no contribution rate assigned to an employing unit shall be changed as a result of such adjustment or refund unless the application for the adjustment or refund is filed [before the beginning of the twelve (12) month period] ON OR BEFORE MARCH 31 PRECEDING THE FISCAL YEAR for which the rate is assigned. HOWEVER, THE DEADLINE OF MARCH 31 SHALL BE WAIVED BY THE EXECUTIVE DIRECTOR FOR GOOD CAUSE.

(3) In the event that any claim for refund or adjustment is rejected, a written notice of rejection shall be forwarded to the employing unit. Within [ten] 15 days thereafter, the employing unit may petition the Board of Appeals for a formal hearing, setting forth the grounds upon which such refund or adjustment is claimed. The Board of Appeals shall grant such hearing and shall notify the petitioner of the time and place fixed for such hearing. After such hearing, the Board of Appeals shall make such order in the matter as may appear to it just and lawful, and shall furnish a copy of such order to the petitioner.

~~(d)--In the event of default by employer in the payment of any sum assessed pursuant to subsection (a) of this section, the Executive Director may file with the clerk of the circuit court of the county or the Superior Court of Baltimore City, wherein the employer has his principal place of business, and a copy thereof with the clerk of the circuit court of any other county or the Superior Court of Baltimore City, as the case may be, a certificate under its official seal stating: (1) The name of the employer, (2) his address, (3) the amount of the contributions and interest assessed and in default, and (4) that the time in which a judicial review is permitted, pursuant to subsection (c) of this section, has expired without such appeal having been taken and thereupon such clerk shall enter in the judgment docket of the court, the name of the employer mentioned in the certificate, the amount of such contributions and interest assessed and in default and the date such certificate is filed. Thereupon, the amount of such assessment so docketed PLUS ACCUMULATED INTEREST, COURT COSTS, OR RECORDING FEES shall become a lien upon the title to and interest in [real property and the chattels real] ALL PROPERTY, REAL OR PERSONAL, IN CONNECTION WITH THE BUSINESS of the employer against whom the assessment is made in the same manner as, and for all the purposes of, a judgment of the court docketed, and no property used in connection with the business of such employer shall be exempt from levy.~~