

(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 COURT COSTS, RECORDING COSTS AND ACCUMULATED INTEREST ON THE ASSESSMENT, shall become a lien upon the title to and interest in THE real property, [and the] chattels real, AND PERSONALTY of the employer against whom the assessment is made in the same manner as, [and] for all the purposes of, AND HAVING THE SAME FORCE AND EFFECT AS a judgment of the court [docketed, and no] DULY DOCKETED. NO property OF THE EMPLOYER used in connection with the business of [such] THE employer shall be exempt from levy.

The Executive Director is hereby authorized to compromise, settle and adjust any contributions and/or interest assessed against any employer where in the judgment of the Executive Director the best interests of the State of Maryland will be promoted or served thereby and may in such cases accept in full settlement of the contributions and/or interest assessed an amount less than that assessed.

(h) Any individual or employing unit which acquires the organization, trade, or business or a substantial part of the assets thereof from an employer, shall notify the Executive Director in writing by registered mail not later than [five] 10 days prior to the acquisition. Unless such notice is given such acquisition shall be void as against the Executive Director if, at the time of acquisition, any contributions or interest are due and unpaid by the previous employer; and the Executive Director shall have the right to proceed against such successor for the collection of such contributions or interest due in the manner prescribed in this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved May 20, 1982.

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