

the said petition and orders shall be filed in the office of the clerk of the circuit court[, or superior court,] where such application is made, and on application of the legal representative of any deceased sheriff or collector he shall be entitled to avail himself of the provisions of this section as fully as such deceased sheriff or collector could do if living.

70.

(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 property of the owner of the personal property 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 all subdivisions 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 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.

224.

An administrative body designated as the Maryland Tax Court is hereby created with the powers and duties in this article specified. The Court shall consist of five judges, to be appointed by the Governor. One of these judges shall be a resident of the Eastern Shore of Maryland, one a resident of the counties of the Western Shore of Maryland, and one a resident of Baltimore City. The other two judges shall be residents of the State at large. Not more than three of these judges may be of the same political party, and each of them shall be a taxpayer and qualified voter of this State. At least two of these judges shall be members of the bar of the State of Maryland, one of whom the Governor shall designate as chief judge, who shall retain that status for his term of office. Each of these judges, before entering upon the duties of his office, shall take the oath prescribed by the Constitution, to be administered by the clerk of the circuit court of the county [or the Superior Court of Baltimore City], according to the residence of each judge, and to the clerk of which court, the Governor shall forward a commission to that judge. The term of office of the judges of this Court shall be six years, commencing on the first Monday in June next ensuing their respective appointments and the judges shall hold office until their respective successors are appointed and qualified. The term of office of each of the members of the State Tax Commission