

the reconstruction, repair, or maintenance of county coal haul roads and bridges.

(2) (I) TO THE EXTENT RECORDED WITH THE CLERK OF THE CIRCUIT COURT, ALL UNPAID COUNTY TAXES COLLECTED UNDER THIS SUBTITLE ARE, UNTIL PAID, 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.

(II) 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.

(b) [For the 1983 fiscal year, the] THE governing body shall meet and confer ANNUALLY with municipal officials and shall distribute 5 cents per ton of the moneys derived from this tax to the municipalities for the reconstruction, repair, or maintenance of municipal coal haul roads and bridges. These moneys shall be distributed only upon the request of a municipality and shall be based upon the ratio between the total number of miles of coal haul roads in the municipality and the total number of miles of coal haul roads in all municipalities within the county.

470.

[By] BEGINNING ON January 1, 1983, ~~and every 4~~ 2 years thereafter, ~~the~~ the governing body of each county that has imposed the tax prescribed by this subtitle shall report ~~EVERY 4~~ YEARS, subject to Article 40, § 51 of the Code, to the General Assembly with information as required by this section for each ~~year~~ 2 YEAR PERIOD the tax is imposed. The report need not contain information that was set forth in a report from a previous reporting period. The report shall include:

- (1) The rate of the tax imposed;
- (2) The amount of revenues received from the coal tax;
- (3) The amount of funds expended for the reconstruction, repair, or maintenance of county coal haul roads and bridges;
- (4) A description of the county coal haul roads and bridges reconstructed, repaired, or maintained with funds derived from the coal tax; and
- (5) The amount of unexpended funds derived from the coal tax.