

"Municipal corporation" § 1-101  
 "Real property" § 1-101

## (C) TAX.

"TAX" MEANS ANY TAX, OR CHARGE OF ANY KIND DUE TO THE STATE OR ANY OF ITS POLITICAL SUBDIVISIONS, OR TO ANY OTHER TAXING AGENCY, THAT BY LAW IS A LIEN AGAINST THE REAL PROPERTY ON WHICH IT IS IMPOSED OR ASSESSED.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 71(b).

The reference that a tax is "imposed" is substituted for the former reference to a tax being "levied", for clarity. As to this substitution, see the General Revisor's Note to this article.

The former phrase "regulation, resolution or ordinance" is deleted as included in the defined term "law".

The only other changes are in style.

Defined terms: "Assess" § 1-101  
 "Law" § 1-101 "Other taxing agency" § 14-801  
 "Real property" § 1-101

14-802. RESERVED.

14-803. RESERVED.

## PART II. LIENS.

14-804. UNPAID TAXES ARE LIEN ON REAL PROPERTY; LIEN OF UNPAID TAXES ON PERSONAL PROPERTY.

## (A) REAL PROPERTY.

ALL UNPAID TAXES ON REAL PROPERTY SHALL BE, UNTIL PAID, LIENS ON THE REAL PROPERTY IN RESPECT TO WHICH THEY ARE IMPOSED FROM THE DATE THEY BECAME OR BECOME PAYABLE.

## (B) PERSONAL PROPERTY.

ALL UNPAID TAX ON PERSONAL PROPERTY IS 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 IMPOSED IN ALL SUBDIVISIONS OF THE STATE; PROVIDED THAT THE LIEN WILL ATTACH TO THE REAL PROPERTY ONLY AFTER THE NOTICE HAS BEEN 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 IS RECORDED AND INDEXED ON THE TAX ROLLS OF THE SUBDIVISION. ANY SUBDIVISION, IN LIEU OF RECORDING IN THE