

APPROPRIATE COURT, MAY USE A LIEN REPORTING SYSTEM, AND ANY SUBDIVISION SO DOING SHALL PROVIDE, ON REQUEST, A LIEN REPORT OR MEMORANDUM WITH RESPECT TO ANY PARTICULAR PERSON.

(C) LIEN WHEN TAX DEFERRED UNDER § 10-201.

THE COUNTY PROPERTY TAX DEFERRED UNDER § 10-201 OF THIS ARTICLE IS A LIEN ON THE PROPERTY FOR WHICH THE DEFERRAL WAS GRANTED.

(D) LIEN WHEN TAX DEFERRED UNDER § 10-202.

THE UNPAID BALANCE OF A DEFERRAL GRANTED UNDER § 10-202 OF THIS ARTICLE IS A LIEN ON THE PROPERTY FOR WHICH THE DEFERRAL WAS GRANTED.

REVISOR'S NOTE: Subsections (a) and (b) of this section formerly appeared as Art. 81, § 70.

Subsection (c) of this section is new language derived without substantive change from the last clause of former Art. 81, § 48A(c).

Subsection (d) of this section is new language derived without substantive change from former Art. 81, § 12G-10(f)(4).

In subsections (a) and (b) of this section, the references to the tax as being "imposed" are substituted for the former reference to the tax as being "levied", for clarity. As to this substitution, see the General Revisor's Note to this article.

In subsection (a) of this section, the defined term "real property" is substituted for the former references to "real estate", for clarity.

Also in subsection (a) of this section, the former reference to the "January 1, 1944" effective date is deleted as obsolete.

In subsection (b) of this section, the former reference to the "July 1, 1972" effective date is deleted as obsolete.

The only other changes are in style.

As to special provisions relating to leaseholds and government owned property, see § 10-403 of this article.

Defined terms: "Person" § 1-101
"Real property" § 1-101 "Tax" § 14-801
"Tax roll" § 1-101