

grant precedence to a subsequent purchase money mortgage if necessary for transfer of a benefited property.

(d) Annual installments shall be a personal obligation of the owner of a benefited property at the time such installments become due. Sale of a benefited property may not extinguish a lien under this subtitle, and the purchaser shall in all instances take the property subject to any outstanding balance of the total benefit charge still unpaid at the conclusion of the sale, and shall be required to meet the same annual installments as previously were being assessed. Any notice of sale shall clearly identify this potential liability, provided that failure to so notify may not effect the obligation if the notice of lien required under § 8-1005(d)(3) is properly filed.

8-1007.

(a) For purposes of § 3-104 of the Real Property Article, which pertains to payment of taxes as a prerequisite to recording of any transfer of property, it is sufficient that all current annual installments of any benefit charge levied under this subtitle have been paid.

(b) In the case of any subdivision of benefited property subsequent to the filing of the notice of the lien required under this subtitle, the benefit charge shall apply:

(1) Except as provided in this subsection, in proportion to the respective length of the shore erosion control project abutting each lot; or

(2) If the owners and the Department agree that a different apportionment would more fairly treat a particular situation, then in accordance with that agreement.

(c) At the time of levy of any benefit charge under this subtitle, or apportionment of an existing levy among subdivision lots, the Department shall notify appropriate tax officials for inclusion of the assessment in the tax records.

(d) On completion of payment of the total benefit charge relating to a shore erosion control project, the Department shall:

(1) Certify to the Board of Public Works for release of the lien that payment has been completed; and

(2) File a release of the lien in the appropriate land and tax records.

8-1008.