

(B) -- FROM THE DATE THAT A TAX LIEN IS FILED AND INDEXED UNDER § 489 OF THIS SUBTITLE, THE TAX LIEN IS SUPERIOR TO THE LIEN OF ANY MORTGAGEE, PLEDGEE, PURCHASER, OR JUDGMENT CREDITOR THAT IS:

(1) -- A SUBSEQUENT LIEN;

(2) -- UNPERFECTED AGAINST A THIRD PARTY BEFORE THE DATE THE TAX LIEN IS FILED AND INDEXED; OR

(3) -- PERFECTED BY A LIEN HOLDER WHO HAD ACTUAL NOTICE OR KNOWLEDGE OF THE EXISTENCE OF THE TAX LIEN BEFORE THE DATE THE TAX LIEN IS FILED.

491.

A TAX LIEN IS NOT EFFECTIVE WITH RESPECT TO TANGIBLE PERSONAL PROPERTY AGAINST A BONA FIDE PURCHASER FOR VALUE UNLESS AN OFFICER OF THE COURT HAS LEVIED ON THE PERSONAL PROPERTY.

492.

(A) -- IF A TAX LIEN UNDER THIS SUBTITLE IS NOT SATISFIED OR RELEASED ON OR BEFORE THE 15TH DAY AFTER THE NOTICE OF THE LIEN IS FILED, RECORDED, AND INDEXED UNDER § 489 OF THIS SUBTITLE, A QUALIFIED ATTORNEY WHO IS A REGULAR SALARIED EMPLOYEE OF THE COMPTROLLER, OR THE ATTORNEY GENERAL AT THE REQUEST OF THE COMPTROLLER, MAY INITIATE JUDICIAL PROCEEDINGS IN ANY APPROPRIATE COURT IN THE STATE TO ENFORCE THE LIEN.

(B) -- THE FOLLOWING PERSONS SHALL BE MADE PARTIES TO THE PROCEEDINGS:

(1) -- ANY PERSON WHO HAS A LIEN ON THE PROPERTY THAT IS SOUGHT TO BE SUBJECTED TO THE PROCEEDINGS; OR

(2) -- ANY PERSON WHO CLAIMS A RIGHT TO OR AN INTEREST IN THE PROPERTY THAT IS SOUGHT TO BE SUBJECTED TO THE PROCEEDINGS.

(C) -- THE COURT, ACTING WITHOUT A JURY, SHALL:

(1) -- ADJUDICATE ALL MATTERS INVOLVED IN THE PROCEEDINGS; AND

(2) -- DETERMINE THE MERITS OF ALL CLAIMS OR LIENS.

(D) -- IF THE CLAIM OR INTEREST OF THE STATE IS ESTABLISHED, THE COURT MAY ORDER:

(1) -- A SALE OF THE PROPERTY OR RIGHTS TO PROPERTY; AND