

(ii)--uncollectible-

{(b)-(1)--Except-as-otherwise-provided-in-this-subsection,-a-lien-for-unpaid-inheritance-tax-

(i)--arises-on-the-date-of-distribution,-and

(ii)--continues-for-4-years-

(2)--If-the-property-is-subject-to-a-special-valuation under-§-7-211-of-this-article,-a-lien-

(i)--arises-on-the-date-on-which-the-interest-in-the-property-vests-in-possession,-and

(ii)--continues-for-4-years-

(3)--If--the-unpaid-inheritance-tax-is-attributable-to the-disqualification-of-property-that-was-qualified--for--special valuation,-the-lien-

(i)--arises--on--the--date-on-which-the-decedent died,-and

(ii)--continues-for-20-years-}

§-809-

{(a)--Except-as-provided-in-subsection-(b)-of-this--section, from}-FROM--the--date--on--which-a-tax-lien-is-filed-and-indexed under-§-13-807-of-this-subtitle,-the-tax-lien-is-superior-to--any lien--of--a--mortgagee,-pledgee,-buyer,-or-judgment-creditor-that is-

(1)--a-subsequent-lien;

(2)--unperfected-against-a-3rd-party-before--the--date on-which-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--on which-the-tax-lien-is-filed-

{(b)--If--an--inheritance--tax--lien--is-attributable-to-the disqualification-of-property-that-was-qualified-for--special--use valuation,-the-lien-has-the-same-priority-as-a-lien-of-property tax-on-real-property-would-have-if-it-became-due-on-the--date--on which-the-election-was-filed-under-§-7-212-of-this-article-}

{Part-VII:-Sale-of-Estate-Property}

§-845-