

notice of any tax lien must be filed and the tax lien must be recorded and indexed.

In subsection (a) of this section, the defined term "tax collector" is substituted for the former references to the "Comptroller" to clarify that any tax collector, including the Director of the Department of Assessments and Taxation, may file a notice of tax lien.

In subsection (b) of this section, the former requirement that the clerk "accurately" record the lien is deleted as an unnecessary statement of the standard required of a clerk.

For additional notice requirements of inchoate lien, see § 7-231 of this article.

As to the transfer of former Art. 81, § 128(a) through (h-1) to the Session Laws, see the General Revisor's Note to Title 8, Subtitle 2 of this article.

Defined terms: "County" § 1-101  
"Person" § 1-101 "Property" § 1-101  
"Tax collector" § 13-101

13-808. EFFECT AS JUDGMENT LIEN.

FROM THE DATE ON WHICH A TAX LIEN IS FILED UNDER § 13-808 OF THIS SUBTITLE, THE LIEN HAS THE FULL FORCE AND EFFECT OF A JUDGMENT LIEN.

REVISOR'S NOTE: This section is new language that in part repeats the provisions of former Art. 81, § 128(h)(1), as they related to effect of liens, and in part is derived without substantive change from the fourth sentence of former Art. 56, § 154(b) and from former Art. 81, § 128A(f)(1), as it applied to "§ 322 ... in this subtitle 'Income Tax' of this article" to the financial institutions franchise tax, the fourth sentence of § 342(b), the fourth sentence of § 393(b), the fourth sentence of § 313A(c), the first and third clauses of the third sentence of § 322(3), the fourth sentence of § 409A(b), and the third sentence of § 453, as it related to the effect of liens. It is revised to apply to any tax lien, for clarity.

As to the transfer of former Art. 81, § 128(a) through (h-1) to the Session Laws, see the General Revisor's Note to Title 8, Subtitle 2 of this article.

13-809. PRIORITY.

(A) IN GENERAL.