

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, 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) INHERITANCE TAX LIEN ON DISQUALIFIED PROPERTY.

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.

REVISOR'S NOTE: This section is new language that in part repeats the provisions of former Art. 81, § 128(h)(1), as it related to property liens, and in part is derived without substantive change from former Art. 81, § 128A(f)(1), as it applied to "§ ... 322 ... in this subtitle 'Income Tax' of this article" to the financial institution franchise tax, the fifth sentence of § 154(c), as it related to the priority of a lien, the third and fourth sentences of § 322(3), and the third sentence of § 453, as it related to priority of liens.

Subsection (a) of this section is revised to apply to any tax lien, except the special inheritance tax lien under subsection (b), and to state the conditions under which a tax lien is superior to other liens.

The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that it may wish to adopt more detailed provisions for the effect of filing a lien, patterned after § 6323 of the Internal Revenue Code.

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: "Inheritance tax" § 1-101
"Property" § 1-101

13-810. EFFECT ON PERSONAL PROPERTY.

(A) IN GENERAL.