

THE PLAINTIFF IN THE ACTION IS NOT REQUIRED TO FILE AN ATTACHMENT BOND.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 208, as it related to taxes under this article.

In subsection (a) of this section, the reference to the Maryland Rules is substituted for the former reference to the attachment being "governed in all respects by the rules of law and procedure applicable to attachments for liquidated damages against nonresidents", for clarity.

Also in subsection (a) of this section, the reference to "any asset" of a defendant is substituted for the former reference to "lands, goods, chattels or credits", for brevity and clarity.

Also in subsection (a) of this section, the former phrase "whether the defendant be a resident or nonresident of this State" is deleted as surplusage.

For similar provisions, see TP § 14-867.

Former Art. 81, § 208, as it related to local taxes, appears as Art. 24, § 9-706.

13-818. JUDICIAL PROCEEDING.

(A) PRIORITY.

IF THE PLAINTIFF IN AN ACTION UNDER § 13-816 OF THIS SUBTITLE REQUESTS, THE ACTION SHALL BE TRIED AS SOON AS THE ACTION IS AT ISSUE AND SHALL TAKE PRECEDENCE OVER ALL OTHER CIVIL CASES.

(B) CERTIFICATE OF TAX COLLECTOR.

IN AN ACTION UNDER § 13-816 OF THIS SUBTITLE, A CERTIFICATE OF THE TAX COLLECTOR THAT SHOWS THE AMOUNT OF TAX, PENALTY, AND INTEREST DUE:

(1) IS PRIMA FACIE EVIDENCE OF THE AMOUNT OF TAX, PENALTY, AND INTEREST; AND

(2) IMPOSES ON THE DEFENDANT THE BURDEN OF PROVING THAT THE TAX, PENALTY, AND INTEREST HAVE BEEN PAID OR ANY OTHER DEFENSE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 209 and 211, as they related to taxes under this article.