(A)   THE COLLATERAL IS AS–EXTRACTED COLLATERAL OR TIMBER TO BE CUT; OR

(B)   THE FINANCING STATEMENT IS FILED AS A FIXTURE FILING AND THE COLLATERAL IS GOODS THAT ARE OR ARE TO BECOME FIXTURES; OR

(2)   THE MARYLAND STATE DEPARTMENT OF ASSESSMENTS AND TAXATION ("DEPARTMENT"), IN ALL OTHER CASES, INCLUDING A CASE IN WHICH THE COLLATERAL IS GOODS THAT ARE OR ARE TO BECOME FIXTURES AND THE FINANCING STATEMENT IS NOT FILED AS A FIXTURE FILING.

(B)   THE OFFICE IN WHICH TO FILE A FINANCING STATEMENT TO PERFECT A SECURITY INTEREST IN COLLATERAL, INCLUDING FIXTURES, OF A TRANSMITTING UTILITY IS THE DEPARTMENT. THE FINANCING STATEMENT ALSO CONSTITUTES A FIXTURE FILING AS TO THE COLLATERAL INDICATED IN THE FINANCING STATEMENT WHICH IS OR IS TO BECOME FIXTURES.

9–502. CONTENTS OF FINANCING STATEMENT; RECORD OF MORTGAGE AS FINANCING STATEMENT; TIME OF FILING FINANCING STATEMENT.

(A)   SUBJECT TO SUBSECTION (B), A FINANCING STATEMENT IS SUFFICIENT ONLY IF IT:

(1)   PROVIDES THE NAME OF THE DEBTOR;

(2)   PROVIDES THE NAME OF THE SECURED PARTY OR A REPRESENTATIVE OF THE SECURED PARTY; AND

(3)   INDICATES THE COLLATERAL COVERED BY THE FINANCING STATEMENT.

(B)   EXCEPT AS OTHERWISE PROVIDED IN § 9–501(B), TO BE SUFFICIENT, A FINANCING STATEMENT THAT COVERS AS–EXTRACTED COLLATERAL OR TIMBER TO BE CUT, OR WHICH IS FILED AS A FIXTURE FILING AND COVERS GOODS THAT ARE OR ARE TO BECOME FIXTURES, MUST SATISFY SUBSECTION (A) AND ALSO:

(1)   INDICATE THAT IT COVERS THIS TYPE OF COLLATERAL;

(2)   INDICATE THAT IT IS TO BE RECORDED IN THE LAND RECORDS;

(3)   PROVIDE A DESCRIPTION OF THE REAL PROPERTY TO WHICH THE COLLATERAL IS RELATED; AND

(4)   IF THE DEBTOR DOES NOT HAVE AN INTEREST OF RECORD IN THE REAL PROPERTY, PROVIDE THE NAME OF A RECORD OWNER.

(C)   A RECORD OF A MORTGAGE IS EFFECTIVE, FROM THE DATE OF RECORDING, AS A FINANCING STATEMENT FILED AS A FIXTURE FILING OR AS A FINANCING STATEMENT COVERING AS–EXTRACTED COLLATERAL OR TIMBER TO BE CUT ONLY IF:

(1)   THE RECORD INDICATES THE GOODS OR ACCOUNTS THAT IT COVERS;