

## CHAPTER 499

## (House Bill 157)

AN ACT concerning

~~Personal Property Tax~~ Real Property - Recordation - Lien for Unpaid Personal Property Taxes

FOR the purpose of ~~clarifying that the lien on real property for unpaid tax on personal property is subordinate to all other liens perfected against the real property prior to the attachment of the lien~~ providing that certain requirements for payment of certain personal property taxes before certain property may be transferred on the assessment books or records do not apply to certain grants of land made by a deed in lieu of foreclosure; providing that certain land is free and clear of any lien or claim of lien for unpaid taxes on personal property under certain circumstances; and providing for the application of this Act; and generally relating to certain liens for unpaid personal property taxes.

BY repealing and reenacting, with amendments,

Article - ~~Tax - Property~~ Real Property

Section ~~14-804(b)~~ 3-104(c)(1)

Annotated Code of Maryland

(~~1994~~ 1996 Replacement Volume and 1999 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

~~Article - Tax - Property~~

~~14-804.~~

(b) ~~All unpaid tax on personal property is a lien on the personal property and on the real property of the owner of the personal property in the same manner in which taxes on real property are now liens on the real property with respect to which they are imposed in all subdivisions of the State[; provided], EXCEPT that the lien will attach to the real property only after the notice has been recorded and indexed among the judgment records in the office of the clerk of the circuit court in the county where the land lies, or is recorded and indexed on the tax rolls of the subdivision, AND THE LIEN WILL BE SUBORDINATE TO ALL OTHER LIENS OF EVERY KIND PERFECTED AGAINST THE REAL PROPERTY PRIOR TO THE ATTACHMENT OF THE LIEN. Any subdivision, in lieu of recording in the appropriate court, may use a lien reporting system, and any subdivision so doing shall provide, on request, a lien report or memorandum with respect to any particular person.~~

Article - Real Property

3-104.

(c) (1) (I) The requirements for prepayment of personal property taxes in subsection (b) OF THIS SECTION do not apply to grants of land made [by]: