(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;

(2) The goods are or are to become fixtures related to the real property described in the record or the collateral is related to the real property described in the record and is as–extracted collateral or timber to be cut;

(3) The record [complies with] SATISFIES the requirements for a financing statement in this section other than an indication that it is to be recorded in the land records; and

(4) The record is [duly] recorded.

(d) A financing statement may be filed before a security agreement is made or a security interest otherwise attaches.

(e) A financing statement FILED AS A FIXTURE FILING, or addendum filed with a financing statement FILED AS A FIXTURE FILING, shall state whether the secured transaction to be perfected by the filing is or is not subject to recordation tax. If recordation tax is payable, the financing statement shall also disclose the principal amount of debt initially incurred [and the county in which the debtor's principal place of business is located. Failure of a financing statement separately to disclose the county of the debtor's principal place of business shall constitute a representation that the first address in this State contained in the financing statement is the debtor's principal place of business].

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A financing statement sufficiently indicates the collateral that it covers [only] if the financing statement provides:

(1) A description of the collateral pursuant to § 9–108; or

(2) An indication that the financing statement covers all assets or all personal property.