

(ii) on its own motion, the Board of Appeals reduces the contribution or interest.

- (2) After a hearing held under this subsection, the Board of Appeals shall:
- (i) pass an order to affirm, modify, or set aside the assessment; and
 - (ii) promptly give an employing unit written notice of its decision.

(g) (1) If an employing unit fails to pay an assessment under this section, the Secretary may file with the clerk of the circuit court of the county where the employing unit's principal place of business of the employing unit is located and any other county a notice of lien that states:

- (i) the name of the employing unit;
- (ii) the address of the employing unit;
- (iii) the amount of the assessment; and
- (iv) that the time for filing an appeal for judicial review has expired without an appeal having been taken.

(2) On the filing of a notice of a lien under paragraph (1) of this subsection, the clerk of the court shall:

- (i) record and index the lien; and
 - (ii) enter the lien in the judgment docket of the court.
- (3) The docket entry shall include:
- (i) the name of the person whose property is subject to the lien; and
 - (ii) the amount and date of the lien.

(h) (1) On entry in the judgment docket of the information under subsection (e) of this section, the amount of the assessment, court costs, recording costs, and interest that continues to accrue on the assessment are a lien on the real and personal property of the employer against whom the assessment is made in the same manner and having the same force and effect as a judgment lien.

(2) No property that an employer uses in connection with its business is exempt from the lien.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1992.

Approved May 5, 1992.