

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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1998 and shall apply to all liens for unpaid taxes on personal property in existence on or after July 1, 1998.

May 21, 1998

The Honorable Thomas V. Mike Miller, Jr.
President of the Senate
State House
Annapolis MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 549.

This bill prohibits the Motor Vehicle Administration from issuing a certificate of title for a vehicle in the State to an individual who is not at least 18 years old, unless the application for a certificate of title is cosigned by a parent, guardian or other responsible adult. Additionally, the bill provides that the application for a title must contain the owner's date of birth.

House Bill 76, which was passed by the General Assembly and signed by me on May 12, 1998, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 549.

Sincerely,
Parris N. Glendening
Governor

Senate Bill No. 549

AN ACT concerning