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**By: Delegate Finifter**

Introduced and read first time: February 20, 1997

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Personal Property Tax - Lien for Unpaid Taxes**

3 FOR the purpose of clarifying that the lien on real property for unpaid tax on personal  
4 property is subordinate to all other liens perfected against the real property prior to  
5 the attachment of the lien; and providing for the application of this Act.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - Property  
8 Section 14-804(b)  
9 Annotated Code of Maryland  
10 (1994 Replacement Volume and 1996 Supplement)

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

13 **Article - Tax - Property**

14 14-804.

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

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
28 July 1, 1997 and shall apply to all liens for unpaid taxes on personal property in existence  
29 on or after July 1, 1997.