
By: Senators Hoffman, Amoss, Hogan, Boozer, and Currie

Introduced and read first time: January 31, 1997

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 18, 1997

CHAPTER ____

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

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1 subdivision so doing shall provide, on request, a lien report or memorandum with respect
2 to any particular person.

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