

HOUSE BILL 585

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Q1
SB 627/97 - B&T

1998 Regular Session
8lr2100
CF 8lr1395

By: **Delegate Poole**

Introduced and read first time: February 6, 1998

Assigned to: Ways and Means

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
5 prior to 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 1997 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
16 on the real property of the owner of the personal property in the same manner in
17 which taxes on real property are now liens on the real property with respect to which
18 they are imposed in all subdivisions of the State; [provided] EXCEPT that the lien will
19 attach to the real property only after the notice has been recorded and indexed among
20 the judgment records in the office of the clerk of the circuit court in the county where
21 the land lies, or is recorded and indexed on the tax rolls of the subdivision, AND THE
22 LIEN WILL BE SUBORDINATE TO ALL OTHER LIENS OF EVERY KIND PERFECTED
23 AGAINST THE REAL PROPERTY PRIOR TO THE ATTACHMENT OF THE LIEN. Any
24 subdivision, in lieu of recording in the appropriate court, may use a lien reporting
25 system, and any subdivision so doing shall provide, on request, a lien report or
26 memorandum with respect to any particular person.

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

