

SENATE BILL 515

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Q1  
SB 536/98 - B&T

1999 Regular Session  
9r1169  
CF 9r1168

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By: **Senators Hoffman, Hogan, Middleton, Lawlah, McFadden, Currie,  
Munson, and Stoltzfus**

Introduced and read first time: February 5, 1999  
Assigned to: Budget and Taxation

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Committee Report: Favorable  
Senate action: Adopted  
Read second time: March 25, 1999

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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  
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 1998 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  
19 will attach to the real property only after the notice has been recorded and indexed  
20 among the judgment records in the office of the clerk of the circuit court in the county  
21 where the land lies, or is recorded and indexed on the tax rolls of the subdivision, AND  
22 THE LIEN WILL BE SUBORDINATE TO ALL OTHER LIENS OF EVERY KIND PERFECTED

1 AGAINST THE REAL PROPERTY PRIOR TO THE ATTACHMENT OF THE LIEN. Any  
2 subdivision, in lieu of recording in the appropriate court, may use a lien reporting  
3 system, and any subdivision so doing shall provide, on request, a lien report or  
4 memorandum with respect to any particular person.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
6 effect July 1, 1999 and shall apply to all liens for unpaid taxes on personal property in  
7 existence on or after July 1, 1999.