Q7 9lr1232

By: Senators Ferguson and Miller

Introduced and read first time: February 4, 2019

Assigned to: Budget and Taxation

A BILL ENTITLED

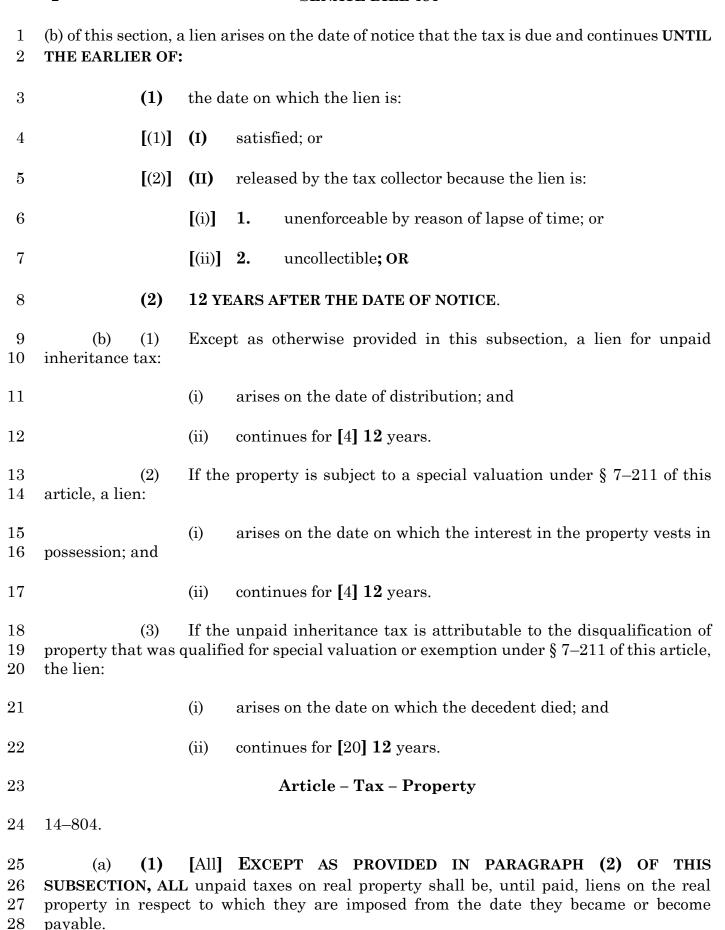
1 AN ACT concerning

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Tax Liens – Expiration

- 3 FOR the purpose of providing that certain liens for certain unpaid taxes continue for a certain number of years; increasing the number of years that a lien for unpaid 4 5 inheritance tax continues; reducing the number of years that a lien for unpaid 6 inheritance tax that is attributable to certain property continues; providing that 7 certain liens for unpaid real and personal property taxes terminate after a certain 8 number of years; providing that a lien on property attributable to a certain deferment 9 of property tax terminates after a certain number of years; and generally relating to tax liens. 10
- 11 BY repealing and reenacting, with amendments,
- 12 Article Tax General
- 13 Section 13–806
- 14 Annotated Code of Maryland
- 15 (2016 Replacement Volume and 2018 Supplement)
- 16 BY repealing and reenacting, with amendments,
- 17 Article Tax Property
- 18 Section 14–804
- 19 Annotated Code of Maryland
- 20 (2012 Replacement Volume and 2018 Supplement)
- 21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
- 22 That the Laws of Maryland read as follows:
- 23 Article Tax General
- 24 13–806.
- 25 (a) Unless another date is specified by law and except for a lien under subsection





1 (2) A LIEN ON REAL PROPERTY UNDER PARAGRAPH (1) OF THIS SUBSECTION TERMINATES 12 YEARS AFTER THE DATE THAT THE LIEN ATTACHES TO THE REAL PROPERTY.

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- (b) (1) 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 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. 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.
- 13 (2) A LIEN ON PERSONAL PROPERTY OR REAL PROPERTY UNDER
 14 PARAGRAPH (1) OF THIS SUBSECTION TERMINATES 12 YEARS AFTER THE DATE THAT
 15 THE LIEN ATTACHES TO THE PROPERTY.
- 16 (c) **(1)** The county property tax deferred under § 10–201 of this article is a lien on the property for which the deferral was granted.
- 18 (2) A LIEN ON PROPERTY UNDER PARAGRAPH (1) OF THIS SUBSECTION TERMINATES 12 YEARS AFTER THE DATE THAT THE LIEN ATTACHES TO THE PROPERTY.
- 21 (d) **(1)** The unpaid balance of a deferral granted under § 10–202 of this article 22 is a lien on the property for which the deferral was granted.
- 23 (2) A LIEN ON PROPERTY UNDER PARAGRAPH (1) OF THIS SUBSECTION TERMINATES 12 YEARS AFTER THE DATE THAT THE LIEN ATTACHES TO THE PROPERTY.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2019.