

the lien of the State, provided that such mortgagee, pledgee, purchaser or judgment creditor took and perfected his lien without actual notice or knowledge of the existence of the lien of the State.

(4) In any case where a notice of lien has been filed by the Comptroller, as herein provided, and the full amount of the lien is not paid the State within thirty (30) days after filing, the Attorney General, at the request of the Comptroller, shall file a civil proceeding in the Court wherein the notice of lien has been filed to enforce the lien of the State for tax, interest, penalty, delinquent fee and costs upon any property and rights to property, real or personal, owned by the delinquent taxpayer, or in which he has any right, title or interest. All persons having liens upon, or claiming any interest in the property or rights to property sought to be subjected, as aforesaid, shall be made parties to such proceedings and brought into Court. The Court, without a jury, shall adjudicate all matters involved in the proceedings, and determine the merits of all claims or liens, and in all cases where the claim or interest of the State is established, may decree a sale of the property or rights to property, and a distribution of any money or proceeds of sale, according to the interests of the parties and the State.

(5) The lien of the State for income tax due and unpaid, and for interest, penalty, delinquent fee and cost, as by law provided, shall extend to and cover all salary, wages, hire, remuneration and compensation for personal services of every kind, due and owing at the time such lien accrues, and which shall become due thereafter, as long as said lien is not fully satisfied and discharged. The Comptroller shall promptly give notice of such lien, and the amount thereof, to any employer of any delinquent taxpayer by registered mail with return receipt provided for. No employer, after receiving notice of lien, as herein provided for, or after delivery of such registered notice of lien has been refused by such employer, having knowledge of its import or reason to know its import, shall thereafter pay to any individual named in such notice any salary, wages, hire, remuneration or compensation for personal services due at the time such notice is received or receipt is refused, nor shall any employer pay any salary, wages, hire, remuneration or compensation for personal services thereafter earned by or payable to such delinquent taxpayer so named in the notice in excess of Fifteen Dollars (\$15.00) per week, until the Comptroller shall notify such employer that the lien has been satisfied or released. All salary, wages, hire, remuneration or compensation for personal services due and unpaid to any delinquent taxpayer named in any notice received or