

## CHAPTER 195

(Senate Bill 359)

AN ACT to add new Section 489-A to the Harford County Code (1942 Edition), being Article 13 of the Code of Public Local Laws of Maryland, title "Harford County" sub-title "Taxes and County Treasurer", to follow immediately after Section 489 thereof, relating to and providing a lien for the collection of personal property taxes in Harford County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 489-A be and it is hereby added to the Harford County Code (1942 Edition), being Article 13 of the Code of Public Local Laws of Maryland, title "Harford County", sub-title "Taxes and County Treasurer", to follow immediately after Section 489 thereof, and to read as follows:

*489-A. (a) All personal property taxes in this county, together with all increases, interest and penalties thereon, shall become, from the time due and payable, a personal debt of the person liable to pay the same to the county or to any taxing unit thereof.*

*(b) The tax, and all increases, interest and penalties thereon shall be a lien upon the property of any person liable to pay the same to the county or taxing unit thereof to which the tax is payable from and after the time when notice has been given that such tax has become due and payable as provided herein. Notice of such lien shall be filed by the Collector of Taxes for the taxing unit to which the tax is payable with the Clerk of the Circuit Court of Harford County. The Clerk shall accurately and promptly record and index all such notices of lien filed with him by the said Collector and shall enter such lien in the judgment docket of the Court, stating the name of the delinquent taxpayer, the amount of the lien and the date thereof. The lien provided for in this section shall have the full force and effect of a lien of judgment in the county and shall be effective as of the date of recording; provided, however, that no lien shall be filed under this section until after the expiration of the tax year in which such tax shall be payable.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1955.

Approved March 29, 1955.

## CHAPTER 196

(Senate Bill 378)

AN ACT to add a new section to Article 25 of the Annotated Code of Maryland (1951 Edition), title "County Commissioners", sub-

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.