

of the county. The clerk shall also promptly send one copy of each such plat, with one half of the filing fee, to the Archivist of the Hall of Records, who shall number and file the plat as part of the records of his office and shall notify the clerk of the number so given. The Archivist shall furnish, free of cost, to any of the supervisors of assessments of this State, a copy of such plat on request. Nothing in this section shall affect any recording fee of the clerk of the court under any local legislation prescribing recording fees of plats of subdivisions. The clerk and the Archivist shall keep accurate memoranda of said filing fees.

#### *Subtitle 4. Revised Uniform*

#### *Federal Tax Lien Registration Act.*

#### *3-401. Place of filing notices of federal tax liens.*

(a) *Notices of liens upon real property for taxes payable to the United States, and certificates and notices affecting the liens shall be filed in the office of the clerk of the circuit court of the county, or clerk of the Superior Court of Baltimore City, in which the real property subject to a federal tax lien is situated.*

(b) *Notices of liens upon tangible or intangible personal property for taxes payable to the United States and certificates and notices affecting the liens shall be filed as follows:*

(1) *If the person against whose interest the tax lien applies is a corporation or a partnership whose principal executive office is in this State, as these entities are defined in the internal revenue laws of the United States, in the office of the clerk of the circuit court of the county, or clerk of the Superior Court of Baltimore City, where such principal executive office is located;*

(2) *In all other cases in the office of the clerk of the circuit court of the county, or clerk of the Superior Court of Baltimore City, where the taxpayer resides at the time of filing of the notice of lien.*

#### *3-402. Certification necessary for recording federal tax liens.*

*Certification by the Secretary of the Treasury of the United States, or his delegate of notices of liens, certificates, or other notices affecting tax liens entitles them to be filed and no other attestation, certification, or acknowledgement is necessary.*

#### *3-403. Federal Tax lien index; file of notices; entry and disposition of certificate of release.*

(a) *If a notice of federal tax lien, a refiling of a notice of tax lien, or a notice of revocation of any certificate described in subsection (b) is presented to the filing officer, he shall cause the notice to be marked, indexed and recorded in an alphabetical federal tax lien index, showing on one line the name and residence of the taxpayer named in such notice, the U.S. government serial number of such notice, the date and hour of filing, and the amount of tax with the interest, penalties, and costs. He shall file and keep all original notices so filed in numerical order in a file, or files, and designated federal tax lien notices.*