

WHEREAS, The eight enactments were introduced for the purpose of extending the lien provisions to eight counties in which these provisions were not then applicable; and

WHEREAS, The various enactments amended Section 70 in two general methods, but none recognized the effect of the enactment of similar provisions for other counties; and

WHEREAS, The codifiers of the Maryland Code have given effect to all eight chapters in the 1976 Supplement for Section 70; and

WHEREAS, The General Assembly needs to correct the confusion resulting from its 1976 action by clarifying the language of Section 70 as proposed in this bill; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 70 of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

70.

(a) From January 1, 1944, all unpaid State, county and city taxes on real estate shall be until paid, liens on the real estate in respect to which they are levied from the date they became or become payable; and in Frederick and Cecil counties, and in Baltimore City from and after July 1, 1972; in Dorchester County from and after July 1, 1973; and in Howard County, from and after July 1, 1976, and in Baltimore County from and after July 1, 1976, and in Prince George's County from and after July 1, 1976, and in Washington and Allegany counties from and after July 1, 1976, and in Anne Arundel County from and after July 1, 1976, and in Caroline County from and after July 1, 1976, all unpaid taxes on personal property shall be a lien on the personal property and on the real estate of the owner of the personal property in the same manner in which taxes on real estate are now liens on the real estate with respect to which they are levied].

(b) ~~[All] PRIOR TO JULY 1, 1977,~~ ALL unpaid taxes on personal property are a lien on the personal property and on the real estate of the owner of the personal property in the same manner in which taxes on real estate are now liens on the real estate with respect to which they are levied in the following subdivisions after the following dates: