§ 489-hhhhh. Tax lien; interest rate. All taxes plus interest required to be paid retroactively pursuant to this title shall constitute a tax lien as of the date it is determined such taxes and interest are owed. All interest shall be calculated from the date the taxes would have been due but for the exemption claimed pursuant to this title at three per centum above the applicable rate of interest imposed by such city generally for non-payment of real property tax with respect to such property for the period in question.