as other taxes for county purposes in the several counties, and as municipal taxes are collected in Baltimore city, and for State taxes as hereinafter mentioned; said taxes when so collected shall be applied as follows, three per cent of the amounts collected in each of the counties in the State and in Baltimore city, shall on or before the thirty-first day of December, in and every year be paid to the Comptroller of the State Treasury by the several county collectors or treasurers and the collector of taxes in Baltimore city, to be paid into the State Treasury; and the remaining 9 per cent. of amounts so received shall in each county in the State be paid by the several collectors or treasurers to the order of the County Commissioners of the several counties, to be applied by them to county purposes, and in Baltimore city shall be paid to the order of the Mayor and City Council, to be applied as they may deem proper for city purposes, and the tax hereby levied shall, in each year, be due and payable in the county or Baltimore city where the mortgage is recorded; provided, that if any mortgage is recorded in two or more counties or in Baltimore city, and in any county or counties in the State, the tax hereby levied shall each year be paid in the county or city where the greater part of the mortgaged property is located.

"146 E. It shall be the duty of the clerks of the Circuit Courts of the several counties and the clerk of the Superior Court of Baltimore city, to render to the Board of County Commissioners of the several counties and the Appeal Tax Court of Baltimore city, respectively, on the first day of each month a complete list of all mortgages recorded, released and assigned in their respective offices during the last month; which said list shall give the names of the mortgagee and mortgagor, the location of the property covered by the mortgage, the date of its execution, the time of its expiration, the amount of its mortgage and the interest covenanted to be paid; and the said clerk shall be entitled to such compensation for such work, to be paid by the County Commissioners in the several counties and the Mayor and City Council in Baltimore, as is now allowed by law for transcribing record; should any clerk of any of the courts aforesaid neglect or fail to render such lists as herein required, he