

made and duly certified to the State Tax Commissioner, then and in that case, the tools, machinery, manufacturing implements and engines of corporations, firms and individuals actually engaged in manufacturing, shall be required to pay all taxes assessed against said property.

**165.**

This section referred to in construing sections 24 and 153—see notes thereto. *Union Trust Co. v. State*, 116 Md. 370.

As to the State Tax Commission, see section 234, *et seq.*

**Gross Receipts Tax.****167.**

To the first, second and third notes to this section on page 1872 of volume 2 of the Annotated Code, add the case of *Washington Hospital v. Mealey*, 121 Md. 282.

**Tax on Mortgages.**

1904, art. 81, sec. 183. 1896, ch. 120, sec. 146A. 1898, ch. 313. 1904, ch. 405. 1906, ch. 794. 1908, chs. 283, 564. 1910, ch. 544 (p. 250). 1912, ch. 115.

**187.** All mortgagees or assignees holding mortgages on real estate of record in Somerset, Montgomery, Frederick and Dorchester counties shall annually pay a tax of eight per cent. upon the gross amount of interest covenanted to be paid each year to the mortgagee or his assignee by the mortgagor, to be collected by the proper authorities as other taxes for county purposes, in the said several above especially enumerated counties are collected; all of such taxes collected in said several counties shall be applied exclusively therein to county purposes, free, clear and discharged from any claim of the State of Maryland or its fiscal officers; and the tax hereby levied shall in each year be due and payable in that one of the above named counties, in which the mortgage is recorded, and if any mortgage is recorded in two or more of said above-named counties the tax hereby levied shall each year, be paid to the county wherein the greater portion of the property covered by the mortgage is located. This section and the five succeeding sections shall not apply to the remaining counties or Baltimore City, as to which remaining counties and city the mortgage tax levied by the Act of 1896, Chapter 120, sections 146A, 146B, 146C, 146D, 146E, 146F, and by the Act of 1898, Chapter 313, supplemental thereto, is hereby repealed; provided, that nothing in this section shall apply to, or in any wise affect taxes already levied.

See notes to this section (as it stood in 1911) in volume 2 of the Annotated Code.

**Mode and Measure of Assessment.****202.**

For a case construing the act of 1910, chapter 300 (p. 251), known as the General Re-Assessment Law, said act not being codified for the reason pointed out in the footnote on page 1886 of volume 2 of the Annotated Code, see *C. & P. Telephone Co. v. Allegany County*, 116 Md. 222.