

State Treasurer he shall thereupon add to the tax due a penalty of ten per cent. thereon for each subsequent month in which the tax remains unpaid; and if such taxes are not paid within sixty days after a demand therefor by the State Treasurer he shall distrain sufficient goods and chattels belonging to such company charged with such taxes to be found within the State of Maryland sufficient to pay the same together with the penalty accrued thereon. The State Treasurer shall immediately proceed to advertise in two newspapers printed in the City of Baltimore stating the time and place where the property will be sold, and if the taxes for which such property is distrained and the penalties accruing thereon are not paid before the time appointed for such sale, which shall not be less than ten days after the taking of such property, the State Treasurer or his deputy shall proceed to sell such property at such public vendue or so much thereof as will be sufficient to pay such taxes and penalties and the costs of such distress and sale.

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. 1916, ch. 516, sec. 187.

187. All mortgagees or assignees holding mortgages on real estate of record in Montgomery, Frederick and Carroll 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, supplemented 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 in volume 2 of the Annotated Code.

Taxation of Dogs.

1918, ch. 497, sec. 195.

195. On or before the first day of July, 1918, and on or before the first day of July of each year thereafter, the owner of any dog, six