

Tax on Mortgages.

An. Code, sec. 187. 1904, 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. 1920, ch. 332.

198. All mortgagees or assignees holding mortgages on real estate of record in Frederick County 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 county are collected. All of such taxes collected in said county 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 said county. This section and the five succeeding sections shall not apply to the remaining counties or Baltimore City, as to which remaining counties and city 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120, Sections 146A, 146B, 146C, 146D, 146E, 146F, and by the Act of 1898, Chapter 313, supplemented thereto, is hereby repealed; provided, that nothing in this section shall apply to or in any wise affect taxes already levied.

The act of 1904, ch. 405, contrasted with act of 1920, ch. 522—see notes to art. 27, sec. 483. The effect of act of 1904 was to convert what had theretofore been a public general law into a local law. *Levering v. Supervisors of Elections*, 137 Md. 289.

Mortgages held by Westminster Savings Bank, the stockholders of which are taxed upon their stock, are not taxable under this section, nor are judgments owned by bank taxable under act of 1916, ch. 508, applicable to Carroll county. Unvarying construction of statute long acquiesced in. *Hess v. Westminster Savings Bank*, 134 Md. 126.

This section is valid as to, and includes, both resident and non-resident mortgagees, the land being located in Maryland. *Allen v. National State Bank*, 92 Md. 511; *Miller v. Wicomico County*, 107 Md. 441; *Baltimore v. State*, 105 Md. 7; *Faust v. Twenty-third, etc., Bldg. Assn.*, 84 Md. 191.

This section has no application to building association mortgages—see art. 23, sec. 165. *Faust v. Twenty-third, etc., Bldg. Assn.*, 84 Md. 189.

The act of 1906, ch. 794, held not to be in conflict with art. 15 of Declaration of Rights nor with art. 3, sec. 33, of state Constitution which prohibits legislature from passing a special law in any case for which provision is made by existing general law; nor was its title defective. *Miller v. Wicomico County*, 107 Md. 440.

This section referred to in construing sec. 201—see notes thereto. *Salabes v. Castelberg*, 98 Md. 654.

This section referred to in construing sec. 225—see notes thereto. *Frederick County v. Frederick City*, 88 Md. 660.

See sec. 224 and notes to secs. 4, 98 and 225.

As to building association mortgages, see art. 23, sec. 165; see also art. 81, sec. 222.

An. Code, sec. 188. 1904, sec. 184. 1896, ch. 120, sec. 146B. 1898, ch. 313. 1904, ch. 405.

199. For the purpose of collecting said tax the year shall begin on the first day of September and end on the thirty-first day of August in each succeeding year; and whenever any mortgage has been recorded in any one or more of the counties specially enumerated in the next preceding section only a part of a year, the tax shall be paid only for that part of the year for which it has been of record.

See notes to sec. 198.