

An. Code, sec. 191. 1904, sec. 187. 1896, ch. 120, sec. 146E. 1904, ch. 405.

**202.** It shall be the duty of the clerks of the circuit courts for the said several specially enumerated counties to render to the boards of county commissioners of said several counties, 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 expiration, the amount of the mortgage and the rate of interest covenanted to be paid, under a penalty of three hundred dollars for their neglect to do so, to be recovered as other fines are now recovered, and said clerk shall be entitled to compensation for such work, to be paid by the county commissioners in said several counties. Should any mortgagee neglect or refuse to pay said tax when due, the collector of the same is hereby authorized to seize and sell all his interest in said mortgage in the same manner that other property is now sold for taxes in said several counties.

See notes to sec. 198.

An. Code sec. 192. 1904, sec. 188. 1896, ch. 120, sec. 146F. 1904, ch. 405.

**203.** Any mortgagor paying the tax hereby required to be paid by the mortgagee shall at any time upon satisfactory proof of the same in any court of equity of this State be entitled to have the amount so paid with interest at the rate of six *per centum* per annum deducted from the mortgage debt.

See notes to sec. 198.

### **County Taxation of Railroad Property.**

An. Code, sec. 193. 1904, sec. 189. 1888, sec. 155. 1876, ch. 159. 1896, ch. 120, sec. 2. 1896, ch. 143.

**204.** The property, real and personal, of each and every railroad company in this State, working their roads by steam, shall be assessed and taxed for county and municipal purposes in the same manner as the property of individuals is now assessed and taxed; and the authorities of the several counties and the city of Baltimore are hereby authorized and directed to proceed to assess and collect taxes on said property in the same manner as upon like property of individuals now assessed and taxed or liable to assessment and taxation by the laws of this State.

This section referred to in construing art. 23, secs. 231 and 233—see notes to sec. 231. *B., C. & A. Ry. Co. v. Wicomico County*, 103 Md. 284.

See secs. 2, 166, 166A and 227.

See notes to art. 23, sec. 250.

### **Sinking Fund.**

An. Code, sec. 194. 1904, sec. 190. 1888, sec. 156. 1884, ch. 419.

**205.** All monies remaining in the treasury of the State at the close of each fiscal year, in excess of one hundred and fifty thousand dollars, and of the sums required to meet the interest accruing due upon the public debt,