

The Commissioner of Motor Vehicles shall have authority, in disputed cases, to determine the classification in which any motor vehicle belongs, under any of the provisions of this sub-title.

A duplicate registration certificate shall be furnished by the Commissioner of Motor Vehicles for fifty cents (50c.) in cases where he is satisfied the original has been lost.

In the event any plate or marker issued by such Commissioner of Motor Vehicles under the provisions of this or any other section shall be lost or destroyed, the Commissioner shall cause an investigation to be made into the circumstances of the alleged loss, and if he is satisfied that said tag or tags have in fact been lost or destroyed as alleged by the applicant, he shall issue a duplicate or duplicates thereof, or a new set of tags, in his discretion, with appropriate registration certificate, at a cost not to exceed four dollars (\$4.00) in the case of a motor vehicle, or two dollars (\$2.00) in the case of a motorcycle or bicycle with motor attachment.

The change in charge per horsepower authorized by sec. 222 applies to all gasoline propelled vehicles with pneumatic tires and includes hiring cars. See notes to sec. 222. *Baughman v. Herwig*, 145 Md. 587 (decided prior to act 1927, ch. 520).

This section referred to—see notes to sec. 251. *Restivo v. Pub. Serv. Commn.*, 149 Md. 34.

An. Code, 1924, sec. 183. 1924, ch. 412. 1927, ch. 707. 1929, ch. 407.

183. The Commissioner of Motor Vehicles is hereby authorized and directed to refuse to issue or transfer any plate or marker, certificate of registration or title for any motor vehicle unless all taxes due and in arrears on the motor vehicle described in the certificate of registration or title so to be issued or transferred have been paid provided each motor vehicle is separately assessed apart from the assessment on any other motor vehicle or kind or class of assessable property and provided the tax to be levied on such motor vehicle is permitted except in Baltimore City to be paid separate and apart from the payment of all other taxes. And it shall be mandatory upon the County Commissioners to provide for separate assessments and separate tax bills. This section shall apply only in the case of taxes becoming due and in arrears the year 1924 and thereafter, upon motor vehicles owned in the City of Baltimore, and in the case of taxes becoming due and in arrears in the year 1927 and thereafter, upon motor vehicles owned in the State of Maryland, other than in the City of Baltimore.¹

This section valid; classification of motor vehicles not unreasonable; penalties; redress of person aggrieved by method of Commissioner. *Grossfield v. Baughman*, 148 Md. 333.

Unless otherwise permitted by statute, whole amount due for any single tax must be paid or tendered; mandamus refused to compel city collector to accept anything less than amount of taxes due and in arrears for any one year. *Baltimore v. Fine*, 148 Md. 325.

¹ Sec. 183 was included in ch. 407 of the acts of 1929, though there was no reference to it in the title or the enacting clause, but it is identical in form to said section as amended by ch. 707 of acts of 1927.