

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 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.

1927, ch. 31.

184. 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 he is satisfied that all taxes due and in arrears thereon have been paid. This section shall only apply to applications made for motor vehicles owned in Queen Anne's County, and provided this section shall apply only in the cases of taxes becoming due and in arrears in the year 1927 and thereafter.

See sec. 183.

1927, ch. 40.

184A. 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 he is satisfied that all taxes due and in arrears thereon have been paid. This Section is only applicable to applications made for motor vehicles owned in Anne Arundel County, and provided that this Section shall apply only in the case of taxes becoming due and in arrears in the year 1927 and thereafter.

See sec. 183.

1933, ch. 540. 1935, chs. 97, 99, 132, 137, 257, 325, 434.

184B. In addition to the provisions contained in Section 183, with reference to the requirement of the payment of State and County taxes on motor vehicles, 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 vehicles owned by a resident of the

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.