

Superior Court of Baltimore city to render to the boards of county commissioners of the several counties, and the Appeal Tax Court of Baltimore city, 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 the several counties, and the mayor and city council of Baltimore city, as now allowed by law for transcribing records. 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 the several counties of this State and in Baltimore city.

1898, ch. 313.

146 R-1. The clerk of the Appeal Tax Court of Baltimore city and the clerk to the county commissioners of each county in this State shall annually transmit to the comptroller of the treasury within thirty days after the close of each collection year, to wit, on or before the thirtieth day of September of each and every year, a return of the total amount of such tax belonging to the State, viz: one-fourth of eight per centum upon the gross amount of interest covenanted to be paid upon said mortgages in each county and in the city of Baltimore, showing the amount thereof, and the amount placed in the hands of each collector of such county or city; and for neglecting or refusing to perform this duty, the clerk or clerks so neglecting or refusing shall be liable to prosecution, and on conviction thereof shall be fined five hundred dollars for each and every offense.

1896, ch. 120.

146 R. 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