

Tax on Mortgages.

183. Tax of eight per centum upon interest on mortgages in Worcester, Wilcomico, Somerset, Carrioll, Howard, Montgomery, Frederick, Washington and Garrett counties for county purposes only.
184. When the year for such collection shall begin and end.
185. Covenant by mortgagor to pay mortgagee's tax to be null and void.
186. Oath of mortgagee.
187. Unreleased mortgages, clerks to furnish lists to county commissioners.
188. Mortgagor paying tax shall have amount with interest deducted from mortgage debt.

County Taxation of Railroad Property.

189. Property to be taxed for county and city purposes like property of individuals.

Sinking Fund.

190. How surplus monies in treasury shall be invested.

Taxation of Dogs.

191. County commissioners may provide for.
192. Division of counties into districts; duty of constables to enumerate, assess and collect; compensation.
193. County commissioners to furnish constables with metal tags to be worn by all dogs; when dogs may lawfully be killed.
194. Malicious removal of such tag.
195. Loss of tag; duplicate may be supplied.
196. Constables may be removed for neglect of duty under sections 192 and 193.

197. Counties excepted.

Mode and Measure of Assessment.

198. As to location of assessed property. Railroad stock. Shares in banks. Method of valuing all property in this State not exempted.
199. Appeal tax court to value and assess property
200. Power of county commissioners to value all personal property and revise valuations and assessments of real property. Penalties and requirements.
201. Appointment of assessors; their duties.
202. Acts prior to April 11, 1902, not invalidated by provisions of sections 200 and 201, Baltimore county excepted.
203. Taxation and assessment of certificates of indebtedness issued by any individual or firm, where to be assessed. Measure of assessment thereon.
204. Refusal to give bonds to be *prima facie* evidence of intention to evade payment of taxes.
205. Exceptions and provisos.
206. Contents of lists shall not be disclosed.
207. Taxation of shares of building associations.
208. Situs of rolling stock of railroad companies for purposes of taxation.
209. Payment of tax on mortgages by railroad companies.
210. Assessment and taxation of corporate bonds, certificates of indebtedness, etc.
211. Bonds and personal property to be taxed to equitable owners.