

said mortgagee or his assigns by the mortgagor, to be collected by the proper authorities as other taxes for county purposes in said several above specially enumerated counties are collected. All of such taxes collected in said several counties shall be applied exclusively therein to county purposes, free, clear and discharged from any claim of the State or its fiscal officers; and the tax hereby levied shall in each year be due and payable in that one of the above named counties in which the mortgage is recorded, and if any mortgage is recorded in two or more of said above named counties the tax hereby levied shall each year be paid to the county where the greater portion of the property covered by the mortgage is located. This section and the five succeeding sections shall not apply to the remaining counties nor to Baltimore city, as to which remaining counties and city the mortgage tax levied by the Act of 1896, chapter 120, sections 146 A, 146 B, 146 C, 146 D, 146 E and 146 F, and by the Act of 1898, chapter 313, supplemental thereto, is repealed.

Approved April 5, 1906.

### **Mode and Measure of Taxation.**

1902, chs. 402 and 633. 1906, ch. 320.

**200.** The several boards of county commissioners shall, in addition to the powers now vested in them by law, have the power to value and assess all personal property and to revise all valuations and assessment of real property in their respective counties, and to lower or increase said assessments of real and personal property, and take steps for the discovery of all unassessed property of every kind. Whenever they shall purpose to alter or change any assessment, or make any new assessments, they shall, before said assessment is made, give five days' notice thereof in writing to the owner of the property to be assessed, and if such owner be not found within the limits of their county, then to the person in possession of the property to be assessed, or in whose custody the same may be, or if it be land and no one be in the apparent occupancy thereof, then by a notice posted on said land. Said respective boards of county commissioners shall have full power to appoint such agents, assessors and clerks as may in their discretion be necessary to enable them to carry into effect their powers under this article, but the listing of personal property shall not take