

laws of this State, owing to the covenants contained in any mortgage executed before the passage of this act, the mortgagor shall be compelled to pay the tax hereby levied under the provisions of section 146 A, he shall upon payment of the same, be entitled to have the same deducted from the tax or taxes on the real estate or personal property covered by said mortgage.

146 D. After the passage of this act, any person or corporation lending money on mortgage upon property in this State, their agent or attorney, in addition to the usual oath as to the *bona fides* of the consideration, shall take an oath to be endorsed upon the mortgage, and to follow immediately after the afore-mentioned oath, as follows: "And also make oath on the Holy Evangely of Almighty God, that he has not required the mortgagor, his agent or attorney, or any person for the said mortgagor, to pay the tax levied upon the interest covenanted to be paid, in advance, nor will he require the same to be paid by the mortgagor, or any person for him during the existence of this mortgage," and upon the assignment of any mortgage in this State, except for the purpose of foreclosure, the party to whom it is assigned, shall take the oath in this section prescribed, to be recorded with said assignment, and no mortgage shall be valid except as between the parties thereto, unless the said oath is endorsed thereon.

146 E. As soon as possible after the passage of this act, it shall be the duty of the clerks of the Circuit Courts for the several counties of this State, and the clerk of the 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, a complete list of all unreleased mortgages of record in their offices, 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; and thereafter said clerk shall render, as above required, 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, 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