

against him shall be liable to execution on any judgment or decree which may be rendered against him in such suit, in whosoever hands or possession the said lands or tenements may be found; but where the debtor hath granted or may hereafter grant any road, way or easement in or over any lands liable as aforesaid, the rights accruing through or by such grant shall not be affected by the preceding provisions of this section; provided, however, that all existing rights of the State now vested shall not be in any way diminished or released, except as herein provided.

SEC. 12. *And be it enacted*, That Section 729 of Dennis' Code of Public Local Laws of Frederick County, title "Taxes," be and the same is hereby repealed and that six new sections be and the same are hereby added to said Dennis' Code of Public Local Laws of Frederick County, title "Taxes," to be known as Sections 729, 729A, 729B, 729C, 729D and 729E, to follow immediately after Section 728 of said Code and to read as follows:

729. All mortgagees or assignees holding mortgages on real estate of record in Frederick County shall annually pay a tax of eight per cent. upon the gross amount of interest covenanted to be paid each year to the mortgagee or his assignee by the mortgagor, to be collected by the proper authorities as other taxes for County purposes in said County are collected. All of such taxes collected in said County shall be applied exclusively therein to County purposes free, clear and discharged from any claim of the State of Maryland or its fiscal officers; and the tax hereby levied shall in each year be due and payable in said County.

729A. For the purpose of collecting said tax the year shall begin on the first day of September and end on the thirty-first day of August in each succeeding year; and whenever any mortgage has been recorded only a part of a year, the tax shall be paid only for that part of the year for which it has been of record.

729B. All covenants contained in any mortgage executed after the thirtieth day of March, in the year 1896 and recorded in said county, for the payment by the mortgagor of any or all taxes, assessments, public dues or charges, levied or to be levied by law on the mortgage debt created or secured by such mort-