

(d) This section shall not apply to Baltimore City.

278. PAYMENT OF TAXES—BALTIMORE CITY. (a) *Taxes due and owing must be paid.* The Department of Motor Vehicles is hereby authorized and directed to refuse to issue or transfer any plate or marker, certificate of registration or title for any motor vehicle unless all motor vehicle taxes due and owing by the person, firm or corporation in whose name the motor vehicle is registered or titled have been paid.

(b) Beginning with assessments for the year 1942 and thereafter, it shall be mandatory upon the assessing authorities to provide for assessments of motor vehicles as a class apart from any other kind or class of personal property and tax bills shall be rendered accordingly: and the tax to be levied on such motor vehicles as a class shall be permitted to be paid separate and apart from the payment of all other taxes.

(c) Nothing in this section shall be deemed to require each motor vehicle to be separately assessed apart from the assessment on any other motor vehicle, but all motor vehicles owned by the same person, firm or corporation shall be assessed as a class.

This section shall apply only to Baltimore City.

279. PAYMENT OF TAXES—MONTGOMERY COUNTY. (a) The Department of Motor Vehicles is hereby authorized and directed to refuse to issue or transfer to any resident of Montgomery County any license plate or marker for any motor vehicle, unless the application therefor has been stamped or perforated by the Treasurer of Montgomery County certifying that taxes assessed and due on motor vehicles owned by the person, firm or corporation applying for such license plate or marker have been paid.

(b) Provided, that motor vehicles owned by residents of Montgomery County are assessed separately and apart from the assessment on any other kind or class of assessable property, and that said taxes on motor vehicles so separately assessed and levied, are permitted to be paid separately and apart from the payment of all other taxes; and provided further, that this Section shall apply only in case of taxes becoming due and owing on Motor Vehicles in Montgomery County under the Montgomery County levy, fiscal or tax year which began July 1, 1940, and for each such year thereafter.

280. PAYMENT OF TAXES. CERTAIN CITIES AND TOWNS TAXES DUE AND OWING MUST BE PAID APPLICABLE YEAR 1939 AND THEREAFTER. In addition to the provisions contained in Section 277, with reference to the requirements of the payment