

10. (1) Every deed of any of the interests or estates mentioned in Section 1 of this article shall be recorded within six months from its date, in the county or city in which the land affected by such deed lies; and where it lies in more than one county, or in the City of Baltimore and a county, it shall be recorded in all the counties and the said city in which such land lies.

(2) No deed for the conveyance of real estate shall be received for record by the clerk of the circuit court of any county *or of the Superior Court of Baltimore City* until the property conveyed has been transferred on the assessment books [;], or records of the county *or Baltimore City* where the property is located to the grantee or assignee named in such deed. Upon the transfer of any such property on the assessment books, the clerk to the county commissioners *or the Director of the Department of Assessments for Baltimore City* or other person making such transfer, shall evidence the fact of such transfer on the deed, which endorsement shall be sufficient to authorize the receipt of such deed for recordation by the clerk of the circuit court *or the clerk of the Superior Court of Baltimore City*.

(3) No property shall be transferred on the assessment books or records unless and until all public taxes, assessments and charges due on said property shall have been paid to the treasurer, or tax collector of the county *or the Director of Finance of Baltimore City, as the case may be*, where said property is assessed, and until all taxes on personal property due by the transferor have been paid when all of the real estate owned by him in such county *or Baltimore City* is being transferred. The certificate of the treasurer or tax collector *of the county or the Director of Finance of Baltimore City, as the case may be*, showing that all taxes have been paid shall be endorsed on the deed and such endorsement shall be sufficient authority for transfer on the assessment books.

(3a) The requirements for prepayment of personal property taxes set out in sub-section (3) shall not apply to conveyances of real estate made by or on behalf of any of the following persons: Mortgagees, lien creditors other than mortgagees, judgment creditors, trustees in bankruptcy or receivers and other court-appointed officers in insolvency or liquidation proceedings.

(3b) The provisions of sub-section 10 (3) shall not apply in Dorchester, Kent, Prince George's, Worcester, Carroll, and Frederick counties to deeds executed as a mere conduit or for convenience in holding and passing title, known popularly as straw deeds, or deeds which are supplementary instruments merely confirming, correcting or modifying previously recorded deeds, if there is no actual consideration paid or to be paid for the execution of such supplementary instrument.

(4) At the time of submitting the deed for transfer on the assessment books, the person offering same shall, on request, furnish the clerk to the county commissioners, *or the Director of the Department of Assessments for Baltimore City* or other person having charge of the assessment books, with a statement of the buildings and improvements if any, upon the land conveyed by said deed.

[ (5) The provisions of sub-sections (2), (3) and (4) shall not apply to Baltimore City. ]