

or certificate of incorporation, including the choice and election of trustees, in all respects, and to all intents and purposes shall be as valid and binding as if the said agreement, plan or certificate of incorporation had been duly filed for record, and in proper time, and all deeds, conveyances and transfers of property, in trust for the benefit of any such church or congregation, and all deeds, conveyances and transfers made and executed to others by or in the name of such church or congregation, as a religious corporation, shall be good, valid and effective to all intents and purposes, as if the agreement, plan or certificate of incorporation for such church and congregation had been duly filed in the proper office, for record, within the time prescribed by the law under which such church or congregation was organized and incorporated as aforesaid. And if it shall appear from the record book required to be kept by any such religious corporation wherein it is required to register its plan, agreement or certificate of incorporation, or otherwise that any church or congregation heretofore made and adopted a good and sufficient agreement, plan or certificate of incorporation, and, in the clerk's office, where the same should have been of record, no book for recording such instruments is to be found covering the time in which said agreement, plan or certificate of incorporation should have been filed for record, then in such case it shall be conclusively presumed in all courts of this State that the said agreement, plan or certificate of incorporation was duly and in due time filed for record in the said clerk's office, and that the book containing the record of the same has been lost or destroyed, and such agreement, plan or certificate of incorporation shall be again filed for record in said clerk's office, unless it has heretofore already been filed, or if the original of such plan, agreement or certificate of incorporation cannot be found, then such record in said clerk's office may be made from the aforesaid record book of such religious corporation unless said record has heretofore already been made in said clerk's office from said record book of such religious corporation. [If any church or congregation, organized or incorporated as a religious corporation since the year eighteen hundred under any law of this State, hath failed or omitted to file in the proper clerk's office its agreement, plan or certificate of incorporation, within the time prescribed by said law, and if such agreement, plan or certificate of incorporation hath never been since filed for record nor a record been made in said clerk's office of said agreement, plan or certificate of incorporation, from said record book of said corporation as aforesaid, such church or congregation shall have all of the benefits of this section, if such agreement, plan or certificate of incorporation shall be duly filed for record in the proper clerk's office, within one year from April 11, 1912, or a record be made within said time in said clerk's office of said agreement, plan or certificate of incorporation from said record book of said corporation, as aforesaid.]

269. Department to receive and record plans, certificates of incorporation, etc., and fees therefor.

(1) In general.—Upon delivery for record to the [State Tax Commission] *Department* of any plan, agreement, regulation, certificate of incorporation, or articles of amendment [, together with a copy thereof,] in accordance with applicable provisions of this subtitle, and upon the payment, and not before, of a recording fee of ten dollars (\$10), the [State Tax Commission] *Department* shall receive