

tion of instruments conveying title to or creating liens or encumbrances upon real or personal property which is situated in two or more counties or in the City of Baltimore and one or more counties the tax shall be paid in each county or the City of Baltimore according to the applicable rate of tax therein notwithstanding the provisions of Section 277 (j) based upon such value as the value of the property situate in the county or city bears to the whole consideration represented by such instrument and the revenue therefrom shall be accounted for and paid to each such county or city. It shall be the duty of any person offering for recordation an instrument conveying title to or creating liens or encumbrances upon real or personal property which is situated in two or more counties or in the city and one or more counties to furnish to the clerk of the court a certification showing the basis for such apportionment of value between or among the several counties or the city; a county transfer tax, for the purposes of this section, shall be apportioned as a recordation tax and (ii) in the case of the recordation of instruments conveying title to or creating liens or encumbrances upon real or personal property which is situated in two or more counties or in the City of Baltimore and one or more counties as security for corporate bonds of public utilities the rate shall be that specified in subsection (b) of Section 277 and the revenue therefrom shall be accounted for and paid to the Comptroller for the general funds of the State. In Harford County the proceeds from the sale of State stamps shall be deposited by the County Commissioners in a special capital improvement fund to be used to pay school bonds issued upon the faith and credit of Harford County after January 1, 1959; and after all school bonds issued after said date have been paid, the money so collected from this tax source shall be credited to the general fund of the county. *In Queen Anne's County, the proceeds from the sale of State stamps at the rate of 55¢ OF EACH \$500.00 or fractional part thereof of actual consideration or debt secured shall be deposited in an open-spaces land and recreation fund to be disbursed therefrom by authority of the County Commissioners at the request of the Board of Recreation and Parks for purchase of park lands and development of park and recreation facilities either as separate units or as a part of a public school facility, to pay loans issued for these purposes or to match any funds provided for these purposes by any municipal corporation in the county subject to an agreement therefor between the Board and the municipality. After May 1, 1978, the County Commissioners may review the status of the open-spaces land and recreation fund and may, in their discretion, direct that the proceeds from the 55¢ rate be placed thereafter into the general fund of the county.*

It shall be unlawful for any person to record any instrument subject to the tax imposed by this subtitle, or to incur any additional debt secured by an instrument previously recorded, with respect to which additional debt a tax is required to be paid, without having provided for the payment of the tax and recordation charge as herein provided, and it shall be unlawful for any person to willfully misrepresent the amount of the actual consideration in any such transaction by affixing to any such instrument evidence of a greater or lesser tax paid than prescribed in this article. Any person violating the provisions of this subtitle shall be subject to a fine of not more than \$500.00 or to a sentence of not more than six months in jail.