

articles of merger, articles of consolidation, or other document which evidences a merger or consolidation of foreign corporations OR FOREIGN LIMITED PARTNERSHIPS are filed.

12-105.

(g) (1) For a transfer under § 12-106 of this title, the recordation tax applies to the value of the real property determined by the Department at the date of finality immediately before the date of transfer.

(2) For a transfer by articles of merger, articles of consolidation, or other documents which evidence a merger or consolidation of foreign corporations OR FOREIGN LIMITED PARTNERSHIPS, the recordation tax applies to the value of the real property determined by the Department at the date of finality immediately before the date of the merger or consolidation.

12-109.

(b) (1) Except as provided in paragraph (2) of this subsection, the recordation tax on an instrument of writing or a security agreement recorded under subsection (a)(1) of this section in any county shall be paid to the clerk of the circuit court for the county.

(2) In Prince George's County, the recordation tax on an instrument of writing or a security agreement recorded under subsection (a)(1) of this section shall be paid to the Director of Finance of Prince George's County.

(3) The recordation tax on a security agreement, articles of transfer, articles of merger, articles of consolidation or other documents which evidence a merger or consolidation of foreign corporations OR FOREIGN LIMITED PARTNERSHIPS filed with the Department shall be paid to the Department.

13-101.

(c) (1) "Instrument of writing" means a written instrument that conveys title to, or a leasehold interest in, real property.

(2) "Instrument of writing" includes:

- (i) a deed or contract;
- (ii) a lease;
- (iii) an assignment of a lessee's interest;
- (iv) articles of transfer;