

said above-named counties, the tax hereby levied shall each year be paid to the county wherein the greater portion of the property covered by the mortgage is located. This section and the five succeeding sections shall not apply to the remaining counties nor to Baltimore city, as to which remaining counties and city the mortgage tax levied by the act of 1896, chapter 120.\* Sections 146A, 146B, 146C, 146D, 146E, 146F, and by the act of 1898, chapter 313, supplemental thereto, is hereby repealed; provided, that nothing in this section shall apply to taxes already levied.†

This section is valid as to, and includes, both resident and non-resident mortgagees, the land being located in Maryland. *Allen v. National State Bank*, 92 Md. 511; *Miller v. Wicomico County*, 107 Md. 441; *Baltimore v. State*, 105 Md. 7; *Faust v. Twenty-third, etc., Bldg. Assn.*, 84 Md. 191.

This section has no application to building association mortgages—see article 23, section 138. *Faust v. Twenty-third, etc., Bldg. Assn.*, 84 Md. 189.

The act of 1906, ch. 794, held not to be in conflict with article 15 of the Declaration of Rights, nor with article 3, section 33, of the state constitution which prohibits the legislature from passing a special law in any case for which provision is made by an existing general law; nor was its title defective. *Miller v. Wicomico County*, 107 Md. 440.

This section referred to in construing section 190—see notes thereto. *Salabes v. Castelberg*, 98 Md. 654.

This section referred to in construing section 214—see notes thereto. *Frederick County v. Frederick City*, 88 Md. 660.

See section 213 and notes to sections 4, 94 and 214.

As to building association mortgages, see art. 23, sec. 138; see also, art. 81, sec. 211.

1904, art. 81, sec. 184. 1896, ch. 120, sec. 146 B. 1898, ch. 313. 1904, ch. 405.

**188.** For the purpose of collecting said tax the year shall begin on the first day of September and end on the thirty-first day of August in each succeeding year; and whenever any mortgage has been recorded in any one or more of the counties specially enumerated in the next preceding section only a part of a year, the tax shall be paid only for that part of the year for which it has been of record.

See notes to sec. 187.

*Ibid.* sec. 185. 1896, ch. 120, sec. 146 C. 1896, ch. 140. 1898, ch. 275, 1904, ch. 405.

**189.** All covenants contained in any mortgage executed after the thirtieth day of March, in the year 1896 and recorded in any one or more of the counties specially enumerated in section 187, for the payment by the mortgagor of any or all taxes, assessments, public dues or charges, levied or to be levied by law on the mortgage debt created or secured by such mortgage, or on the interest covenanted to be paid, are hereby declared null and void; but whenever any mortgage executed prior to said date contains any such covenant the said mortgage shall be exempt from the provisions of said section 187.

\*A period appears at this point in the official copy of the act of 1910, ch. 544, and it is thought best not to change the punctuation; it seems apparent, however, that a comma (instead of the period) was intended to be used.

†Although the official copy of the acts of 1910, ch. 544 (p. 250), shows Howard county as among the counties in which the mortgage tax still exists, the original act as passed does not include Howard county, and hence, that county is omitted.