(ii) a lease;

(iii) an assignment of a lessee's interest;

(iv) articles of transfer;

(v) articles of merger or other document which evidences a merger of foreign corporations, FOREIGN LIMITED LIABILITY COMPANIES, or foreign limited partnerships; and

(vi) articles of consolidation or other document which evidences a consolidation of foreign corporations.

(3) "Instrument of writing" does not include:

(i) a mortgage, deed of trust, or other contract that creates an encumbrance on real property; or

(ii) a security agreement, as defined in § 12–101(e) of this article.

(e) "Articles of merger" means a document filed with the Department under § 3–107, § 4A–704, or § 10–208 of the Corporations and Associations Article which evidences a merger involving at least one Maryland corporation, MARYLAND LIMITED LIABILITY COMPANY, or Maryland limited partnership.

(g) "Documents which evidence the merger or consolidation of foreign corporations, FOREIGN LIMITED LIABILITY COMPANIES, or foreign limited partnerships" means those documents that are filed or recorded with:

(1) the Department under § 3–117, § 4A–1012, or § 10–912 of the Corporations and Associations Article; or

(2) the clerk of the circuit court of a county evidencing that title to real property has been conveyed through a merger or consolidation of 2 or more foreign corporations, FOREIGN LIMITED LIABILITY COMPANIES, or foreign limited partnerships.

13–205.

(d) (1) For a transfer under § 13–206 of this title, the transfer 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, FOREIGN LIMITED LIABILITY COMPANIES, or foreign limited partnerships, the transfer 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.