COUNTERPART IS RECORDED IN ANOTHER COUNTY OR IN THE SAME COUNTY.

(G) REFINANCING INSTRUMENT.

(1) IN THIS SUBSECTION, "ORIGINAL MORTGAGOR" INCLUDES AN INDIVIDUAL WHO ASSUMED A DEBT SECURED BY REAL PROPERTY THAT THE INDIVIDUAL PURCHASED AS A PRINCIPAL RESIDENCE AND WHO PAID THE RECORDATION TAX ON THE CONSIDERATION PAID FOR THE PROPERTY.

(2) A MORTGAGE OR DEED OF TRUST ~~FOR~~ IS NOT SUBJECT TO RECORDATION TAX TO THE EXTENT THAT IT SECURES THE REFINANCING OF AN AMOUNT NOT GREATER THAN THE UNPAID PRINCIPAL AMOUNT SECURED BY AN EXISTING MORTGAGE OR DEED OF TRUST AT THE TIME OF REFINANCING BY THE ORIGINAL MORTGAGOR OF REAL PROPERTY THAT IS USED AS A PRINCIPAL RESIDENCE BY THE ORIGINAL MORTGAGOR ~~IS NOT SUBJECT TO RECORDATION TAX~~.

(3) TO QUALIFY FOR AN EXEMPTION UNDER PARAGRAPH (2) OF THIS SUBSECTION AN ORIGINAL MORTGAGOR SHALL INCLUDE A STATEMENT IN THE RECITALS OR IN THE ACKNOWLEDGMENT OF THE MORTGAGE OR DEED OF TRUST, OR SUBMIT WITH THE MORTGAGE OR DEED OF TRUST, AN AFFIDAVIT UNDER OATH, SIGNED BY THE ORIGINAL MORTGAGOR, STATING:

(I) THAT THE INDIVIDUAL IS THE ORIGINAL MORTGAGOR;

(II) THAT THE MORTGAGED PROPERTY IS THE PRINCIPAL RESIDENCE OF THE ORIGINAL MORTGAGOR; AND

(III) THE AMOUNT OF UNPAID PRINCIPAL OF THE ORIGINAL MORTGAGE OR DEED OF TRUST THAT IS BEING REFINANCED.

(H) MECHANIC'S LIENS OR CROP LIENS.

AN INSTRUMENT OF WRITING OF A MECHANIC'S LIEN OR CROP LIEN THAT RELATES TO FARM PRODUCTS OR EQUIPMENT USED IN FARMING OPERATIONS IS NOT SUBJECT TO RECORDATION TAX.

(I) MORTGAGES.

A PURCHASE MONEY MORTGAGE OR A PURCHASE MONEY DEED OF TRUST IS NOT SUBJECT TO RECORDATION TAX.

(J) ASSIGNMENTS OF MORTGAGES AND DEEDS OF TRUST.

AN ASSIGNMENT OF A MORTGAGE OR DEED OF TRUST IS NOT SUBJECT TO RECORDATION TAX.

(K) UNIFORM COMMERCIAL CODE SECURITY AGREEMENTS.

A SECURITY AGREEMENT FILED OR RECORDED UNDER THE MARYLAND UNIFORM COMMERCIAL CODE IS NOT SUBJECT TO RECORDATION TAX, IF IT IS FILED OR RECORDED: