

agents, wearing apparel, fish at the time fishermen may be employed in catching, salting and packing the same, or while they remain in their possession or that of their agents unsold, household manufactures, judgments, bonds, mortgages, promissory notes or other securities belonging to any bank or other incorporated institution, the capital stock whereof is made subject to taxation, nor to any goods, wares, merchandise or other property belonging to persons not residents of this State, in the hands of factors in this State for sale.

4. All the grounds and premises owned, used and occupied by the several incorporated literary and charitable institutions of this State, not exceeding forty acres, together with the buildings thereon, and all the scientific instruments, libraries, furniture and chattels belonging to and used in and about such institutions, and stocks and securities held by them, or for their use, shall be exempt from all manner of taxation for State or local purposes; *Provided*, the whole value thereof shall not exceed fifteen thousand dollars, and that all other property of such institutions shall be liable to assessment and tax.

5. No person who is not assessed to the sum of fifty dollars at least, shall be required to pay any tax.

6. Slaves shall be classified according to their ages and sex as follows: male slaves under the age of twelve years shall be assessed at seventy-five dollars; male slaves from twelve to twenty-one at two hundred and fifty dollars; male slaves from twenty-one to forty-five at four hundred dollars; male slaves from forty-five to sixty years of age at one hundred and sixty dollars; female slaves under twelve years of age at fifty dollars; female slaves from twelve to twenty-one years of age at two hundred dollars; female slaves from twenty-one to forty years of age at three hundred dollars; from forty to sixty years of age at one hundred dollars; and the collectors in assessing such slaves shall return the name and age of each opposite its value. This section not to apply to the city of Baltimore.

7. Every collector, and every deputy collector, shall annually inform himself by all lawful means of all property in his county, district or city liable to taxation, and which may have been omitted in the assessment, and all buildings and improvements, and all property created or acquired since said assessment, and shall value the same at the full cash value thereof and