

place of residence of the owner, and to the proportion of the personal property of ordinary business corporations apportioned under the Act of 1914, Chapter 324, Section 88-C, to the capital stock of such corporations owned by residents of said territory. Provided, however, that nothing in this Act shall affect the provisions of Section 214 of Article 81 of Bagby's Code, as amended by the Act of 1914, Chapter 411, relating to the taxation of securities therein named. And provided further, that all personal property of every description, owned by any person, firm or corporation and used entirely or chiefly in connection with manufacturing, in the territory annexed by this Act to Baltimore City, including mechanical tools, or implements, whether worked by hand or steam or other motive power, machinery, manufacturing apparatus or engines, raw material on hand, manufactured products in the hands of the manufacturer, bills receivable and business credits of every kind, due to the manufacturer, for goods manufactured in Baltimore City shall be exempt from taxation for all ordinary municipal purposes.

To enable the Appeal Tax Court of Baltimore City to make up an assessment roll of the persons and property subject to taxation in the territory annexed by this Act to Baltimore City in accordance with the provisions of this section, the County Commissioners of Baltimore County are hereby directed to furnish to the Appeal Tax Court of Baltimore City promptly after this Act takes effect and not later than December 31, 1918, a list or roll, duly certified by them to be correct, of all assessments upon persons resident in, and property situate in, the territory annexed by this Act from Baltimore County to Baltimore City, existing at the time of making said list or roll. Said list or roll shall be made up in a suitable book or books to be furnished by the Mayor and City Council of Baltimore to the said County Commissioners of Baltimore County. And the Mayor and City Council of Baltimore shall pay to the said County Commissioners of Baltimore County the reasonable expense of transcribing said list or roll of assessments, not exceeding the amount chargeable by law for furnishing transcripts from the Land Records.

And the County Commissioners of Anne Arundel County are hereby directed to furnish to the Appeal Tax Court of Baltimore City, promptly after this Act goes into effect and not later than December 31, 1918, a list or roll, duly certified by them to be correct, of all assessments upon persons residents in, and property situate in, the territory annexed by this Act from Anne Arundel County to Baltimore City, existing at the time of making said list or roll. Said list or roll shall be made up in a suitable book or books to be furnished by the Mayor and City Council of Baltimore to the said County Commissioners of Anne Arundel County. And the Mayor and City Council of Baltimore shall pay to the said County Commissioners of Anne Arundel County the reasonable expense of transcribing said list or roll of assessments, not exceeding the amount chargeable by law for furnishing transcripts from the Land Records. From said lists or rolls furnished by the County Commissioners of Baltimore County and the County Commissioners of Anne Arundel County, as