

ORDINARY TAXES (Secs. 5-89).**What Shall Be Taxed and Where
(Secs. 5-9).**

5. In general.
6. In general.
 - (1) Real properties.
 - (2) Tangible personal properties.
 - (3) Interest-bearing bonds, etc., of corporations.
 - (4) Mortgages on property outside Maryland.
 - (5) Dividend-paying shares in foreign corporations.
 - (6) Shares of stock in national banks situated in this State.
 - (7) Shares of stock in domestic corporations other than ordinary business corporations.
 - (8) Proceeds of property sold to evade taxation.
 - (9) Interest in vessels.
 - (10) Merchandise.
7. Exemptions.
 - (1) Property belonging to this State or subdivisions thereof.
 - (2) Bonds, etc., of this State or any county or city thereof.
 - (3) Property of insurance salvage corporations.
 - (4) Property of fraternal beneficiary associations—exceptions.
 - (5) Property used for public worship.
 - (6) Graveyards, etc.
 - (7) Commemoration parks for soldiers of Civil War.
 - (8) Hospitals, asylums, charitable or benevolent institutions.
 - (9) Incorporated educational or literary institutions.
 - (10) Crops or produce in hand of producer.
 - (11) Provisions and food for family use.
 - (12) \$500 of farming implements.
 - (13) Wearing apparel.
 - (14) Fish.
 - (15) Personal property of domestic corporations whose shares of stock are taxable.
 - (16) Shares of stock in domestic railroad companies taxable on their gross receipts.
 - (17) Stock in domestic building associations.
 - (18) \$500 of household furniture; proviso.
 - (19) Ground of House of Reformation, House of Refuge and Industrial School for Colored Girls.
 - (20) Personal property of savings banks.
 - (21) Preferred stock of electric passenger railways issued after May 31, 1927. Provisos.
 - (22) Property exempted by federal laws.
 - (23) Intangible personal property of domestic ordinary business corporations doing no business in this State.
 - (24) Working tools of mechanics or artisans.
 - (25) Manufacturing plants in Baltimore City or any county exempting same.
 - (26) Raw materials and manufactured products of manufacturers.
 - (27) Property of Veterans of Foreign Wars, American Legion or Disabled American Veterans of the World War.
 - (28) Vessels of more than 500 tons deadweight engaged in foreign or coastwise commerce.
 - (29) Securities of hospitals, asylums or educational institutions given by non-residents.
 - (30) Works of art offered to public authorities for exhibition.
 - (31) University of Maryland Athletic Board Bonds.
 - (32) Intangible personal property of certain schools in Baltimore City.