

improvement of their cemeteries or graveyards as cemeteries or graveyards. To obtain the exemption from taxation allowed by this sub-section the owner or owners of a graveyard or cemetery which do not accumulate profits for any purpose except for the maintenance or improvement of such cemetery or graveyard shall apply to the county commissioners of the county in which such cemetery or graveyard may be located by a written petition, signed and sworn to by such owner or owners, in which petition shall be stated a brief history of the land or lands composing such cemetery or graveyard, the condition of the titles thereto, from whom obtained, at what price bought and upon what terms, and the particulars of the ownership of such land or lands, and its or their value or values for five years prior to its or their conversion into a cemetery or graveyard; and no such exemption from taxation shall be allowed by said county commissioners unless they be satisfied that the land or lands included in such cemetery or graveyard has been acquired for the purposes of a cemetery or graveyard at its or their fair value, and that the formation of such cemetery or graveyard was a bona fide public purpose and neither directly nor indirectly involved a profit to the organizer or organizers thereof.

(7) Real property purchased in the State of Maryland by survivors of the Civil War of 1861-5 for the purpose of erecting monuments and of laying out commemorative parks in memory of those who fought on either side during said war; provided that no more than fifteen acres shall be exempted for any one association.

(8) Buildings, equipment and furniture of hospitals, asylums, charitable or benevolent institutions and the ground not exceeding forty acres in area appurtenant thereto, and necessary for the respective uses thereof.

(9) Buildings, furniture, equipment and libraries of incorporated educational or literary institutions and the ground, not exceeding (outside of any city) forty acres in area, appurtenant thereto, and necessary for the respective uses thereof.

(10) Crops or produce of any land in the hands of the producer or his agent.

(11) Provisions and food kept for the use and consumption of the family of the person to whom such provisions and food shall belong.

(12) Five hundred dollars in value of the farming implements of any farmer.

(13) Wearing apparel of any description, except diamonds and other costly jewelry not habitually worn on the person.

(14) Fish while in the possession of fishermen employed in catching, salting and packing the same, or while in the possession of their agents unsold.

(15) Personal property, tangible and intangible, of any domestic corporation having a capital stock divided into shares, or of any national bank located in this State, if the shares of stock of such corporation are subject to taxation under the laws of this State.