

This act repeals so much of the several acts heretofore passed in relation to the valuation and assessment of property in this state, as may come in conflict with the provisions of this act, and all laws exempting property from valuation: and provides, that all existing laws of this state, that may come in aid of the provisions of this act, shall apply and be construed as part thereof.

1867, c 341 enacts the following supplement to 1866, c. 157 :

1867, c 341, s. 1.
Assessors em-
powered to
complete
assessments.

185. The several assessors now appointed who have failed to complete the assessment of property within their respective assessment district, as required by law, are hereby authorized and empowered to proceed forthwith to complete the same, within the time hereinafter limited for the completion thereof, and according to the direction of the act, to which this is a supplement, except in so far as the said act may be inconsistent, or in conflict with the provisions of this act.

Ibid s 2.
Exemptions
from taxation.

186. The following named property is hereby exempted from assessment and taxation, for any and all purposes whatever within this state: that is to say, all property of whatever kind or description belonging to, and held and owned by the United States, the state of Maryland, and any county, city or incorporated town therein, or any incorporated literary or charitable institution, incorporated by the laws of this state. all bonds or other securities issued in the name and by the authority of the United States, all churches and houses used for public worship, including parsonages, with the grounds appurtenant thereto, and necessary for the use thereof, and all grave yards, cemeteries and burying-grounds; all provisions laid up or in any manner provided and on hand, for the use and consumption of families, wearing apparel of every kind and description, plantation and farming utensils; the annual crops or produce of all lands and farms, whether growing or harvested, and remaining unsold; the working tools of mechanics and manufacturers, moved or worked exclusively by hand, personal property belonging to any individual or person, not exceeding