

strued to authorise the assessment of, or levy of any tax upon property belonging to the United States, to this State, or to any county or city in this State, or to any incorporated literary or charitable institution, county schools, houses for public worship, burying grounds, the crop and produce of lands in the hands of the producer, or his, her or their agent, provisions for the use and consumption of the person to whom the same shall belong, and his or her family, plantation utensils, the working tools of mechanics and manufacturers, moved or worked by hand, and the produce of their respective occupations, whilst in their possession, or the possession of their 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 by the provisions of this act; nor to any goods, wares, merchandizes or other property belonging to persons not residents of this State, in the hands of factors in this State, for sale.

CHAP. 23.  
Property ex-  
empt from as-  
sessment.

SEC. 2. *And be it enacted*, That to facilitate and expedite the assessments, Baltimore city shall be divided into six assessment districts, whereof wards numbered on the first of January last, one and two, shall constitute the first district; wards as numbered on the first of January last, three and four, shall constitute the second district; wards as numbered on the first of January last, five and six, shall constitute the third district; wards as numbered on the first of January last, seven and eight, shall constitute the fourth district; wards as numbered on the first of January last, nine and ten, shall constitute the fifth district; and wards as numbered on the first of January last, eleven and twelve, shall constitute the sixth district; that Baltimore county shall be divided into two assessment districts, whereof election districts numbered one, two, three, four, five and six, shall constitute the first district; and election districts numbered seven, eight, nine, ten, eleven and twelve, shall constitute the second district; that Carroll county shall be divided into three assessment districts, whereof election districts numbered one, two and three, shall constitute the first district; and election districts numbered four, six and eight, shall constitute the second district; and five, seven and nine, shall constitute the third district; that Frederick county shall be divided into

Assessment dis-  
tricts designa-  
ted