

property for which exemption is claimed. Such exemptions shall be allowed and prorated by the assessing authority for the remainder of any taxable year from the date the claimant shall have acquired possession of the real property intended to be exempt thereunder.

(f) The governing body of any subdivision of the State by appropriate resolution, may return any taxes collected on property which would have been exempt had proper claim in writing been made therefor in the manner provided hereunder.

(8) *Educational and literary institutions.*—Buildings, furniture, equipment and libraries owned and used exclusively by educational or literary institutions, no part of the net income of which inures to the benefit of any private shareholder or individual, and the ground not exceeding (outside of any city) one hundred acres in area, appurtenant thereto, and necessary for the respective uses thereof.

(9) *Crops in hands of producer.*—Crops or produce of any land in the hands of the producer or his agent.

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

(11) *Farming implements—Generally; Baltimore, Caroline, Montgomery, Prince George's, and Howard Counties.*—Fifteen hundred dollars in value of the farming implements of any farmer. Notwithstanding the provisions of this subsection, in Caroline, Howard, Montgomery, Prince George's, and Baltimore counties, farm implements shall be exempt from assessment and taxation for county purposes.

(11½) *Same—Carroll County.*—Notwithstanding the provisions of subsection (11) of this section, in Carroll County, for purposes of county taxation only, and over a ten-year period beginning July 1, 1965, as of the beginning of the ten-year period, farm implements as now taxed shall be exempted in increasing amounts in equal ratios for each of the ten years, until at the end of the ten-year period, and thereafter, such implements are entirely exempt. At any time before the end of the ten-year period, the County Commissioners, by resolution, may provide for an entire exemption of farm implements; or may provide for an entire exemption in a lesser period of time than ten years, in which case farm implements shall be exempted in increasing amounts in equal ratios for each year of the lesser period, until at the end of the lesser period they are entirely exempt.

(11A) *Same—Harford County.*—For the purposes of county taxation in Harford County, the farming implements of any bona fide farmer shall be exempt to the extent of 60% of the value thereof for assessments made as of January 1, 1966; 80% of the value thereof for assessments made as of January 1, 1967; and from and after January 1, 1968, such farm implements shall be entirely exempt from valuation, assessment, and taxation under the provision of this section.

(11B) *Same—Allegany County.*—For the purposes of county taxation in Allegany County, the farming implements of any bona fide farmer shall be exempt to the extent of 60% of the value thereof for assessments made as of January 1, 1967; 80% of the value thereof for assessments made as of January 1, 1968; and from and after