

January 1, 1969, such farm implements shall be entirely exempt from valuation assessment and taxation under the provisions of this section.

(11C) *Same—Charles County.*—Notwithstanding the provisions of subsection (11) of this section, in Charles County, for purposes of county taxation only, and over a five-year period beginning on July 1, 1966, as of the beginning of the five-year period, farm implements as now taxed shall be exempted in increasing amounts in equal ratios for each of the five years until at the end of the five-year period, and thereafter, such implements are entirely exempt.

(11D) *Same—Somerset County.*—For the purposes of county taxation in Somerset County, the farming implements of any bona fide farmer as now taxed shall, over a five-year period beginning July 1, 1966, be exempted in increasing amounts in equal ratios for each of the five years, until the end of the five-year period, and thereafter, such implements are entirely exempt.

(11E) *Same—Cecil County.*—For purposes of county taxation in Cecil County, farming implements.

(11F) *Farming implements, livestock, and stock in business in Kent County.*—For purposes of county taxation in Kent County, farming implements, livestock and stock in business of persons engaged in commercial business, shall over a three-year period beginning July 1, 1968, be exempted in increasing amounts in equal ratios for each of the three years until the end of the three-year period, and thereafter, such property shall be entirely exempt.

(11G) *Farming implements in Washington County.*—Notwithstanding the provisions of subsection (11) of this section, for the purposes of county taxation in Washington County, the farming implements of any bona fide farmer as now taxed shall, over a four-year period beginning July 1, 1967, be exempted in increasing amounts in equal ratios for each of the four years, until at the end of the four-year period, and thereafter, such implements are entirely exempt.

(11H) *Farming implements and livestock in Dorchester County.*—For the purposes of county taxation in Dorchester County the farming implements and livestock of any bona fide farmer as now taxed shall over a three-year period beginning July 1, 1968, be exempt in increasing amounts in equal ratios for each of the three years until at the end of the three-year period and thereafter such implements and livestock shall be entirely exempt from assessment and taxation.

(11-I) *Farming implements and livestock in Wicomico County.*—For the purposes of county taxation in Wicomico County, the farming implements and livestock of any bona fide farmer as now taxed shall be exempt in increasing amounts over a three-year period beginning July 1, 1968. The exemption in increasing amounts shall be in equal ratios for each of the three years until at the end of the three-year period and thereafter these implements and livestock shall be entirely exempt from assessment and taxation.

(11J) *Farm implements and livestock in Garrett County.*—Notwithstanding the provisions of subsection (11) of this section, in Garrett County, farm implements shall be exempt from assessment and taxation in the amount of twenty-five hundred dollars. Provided,