

(21) *Property exempted by federal laws.*—Any property exempted from taxation by this State by the Constitution of the United States or by any act of Congress passed pursuant to and in conformity with the Constitution of the United States, only to the extent that such exemption is so required and no further.

(22) *Hand-worked tools of mechanics or artisans.*—Working tools of mechanics or artisans moved or worked exclusively by hand.

(23) *Tools, implements, etc., used in manufacturing or farming.*—Tools (including mechanical tools), implements, whether worked by hand, steam or other motive power, machinery, manufacturing apparatus or engines used in manufacturing, whether temporarily idle or not, in any county or city, as herein defined (including the City of Baltimore), whether exempted by the county in which said city is located or not, in any political subdivision in which by law, resolution or ordinance the same are or may be exempt from county or city taxation; and the county commissioners of any county and any city, as herein defined, including the mayor and city council of Baltimore, are hereby authorized to pass such resolution or ordinance. Exemption by either a county or a city in said county shall not preclude the other taxing jurisdiction from imposing taxes on property so exempted by the one jurisdiction. If any county shall exempt the property hereunder, and a city in said county shall tax such property, the county shall furnish or make available to the taxing authorities of said city the assessment on the property so exempted by the county and taxed by the city. Such a tax exemption as is provided in this subsection shall be mandatory in Anne Arundel County and in the City of Frederick for county and municipal taxation, in the amount of at least twenty-five per centum (25%) of the total assessed valuation, and in the amount of forty per centum (40%) of the total assessed valuation, in Frederick County and each year beginning in the tax year 1964 the exemption in Frederick County shall increase ten per centum (10%) until an exemption of one hundred per centum (100%) is reached, and such a tax exemption as is provided in this subsection shall be mandatory in Washington County in the amount of at least twenty-five per centum (25%) of the total assessed valuation; and such a tax exemption shall be mandatory in Kent County as to all manufacturers employing in excess of thirty (30) persons, in the amount of seventy-five percent (75%) of the total assessed valuation, said exemption to be effective for the period ending December 31, 1970, only. Notwithstanding the provisions of this subsection, tools (including mechanical tools), implements, whether worked by hand, steam, or other motive power, machinery, manufacturing or farming apparatus, or engines, used in manufacturing or farming, whether temporarily idle or not, are exempt from State taxation.

(23A) *Same—Charles County.*—A tax exemption as is provided in subsection (23) of this section shall be mandatory 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, such tools, implements, machinery, manufacturing apparatus or engines as now taxed for county purposes 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 shall be entirely exempt.