

(36) *Property of Montgomery County General Hospital.*—Real property owned by the Montgomery County General Hospital Inc., as of June 1, 1951; and all tangible personal property owned by the said hospital and used directly in connection with the operation of the hospital.

(37) *Property of volunteer fire company or rescue squad.*—Property, real and personal, owned by any volunteer fire company, volunteer fire department or rescue squad in the State of Maryland.

(38) *Poultry.*—All poultry.

(39) *Certain small boats.*—Every boat, vessel and watercraft of any description which is one hundred (100) feet or less in over-all length.

(40) *Livestock—Baltimore, Caroline, Howard, Montgomery and Wicomico counties.*—For purposes of county taxation in Wicomico County only, livestock not being held for a longer period than six months, commonly known as “feeder” stock. For the purposes of county taxation in Howard and Montgomery counties, all livestock shall be exempt from assessment and taxation. For the purposes of county taxation in Baltimore and Caroline counties only, all livestock shall be exempt from assessment and taxation.

(40½) *Same—Carroll County.*—For purposes of county taxation only in Carroll County, and over a ten-year period beginning July 1, 1965, and as of the beginning of the ten-year period, livestock as now taxed shall be exempt in increasing amounts in equal ratios for each of the ten years, until at the end of the ten-year period and thereafter, livestock is 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 livestock; or may provide for an entire exemption in a lesser period of time than ten years, in which case livestock 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.

(40A) *Same—Harford County.*—For the purposes of county taxation in Harford County, livestock owned by any bona fide farmer in the county shall be exempt from valuation, assessments and taxation to the same extent as said farmer’s farming implements.

(40B) *Same—Charles County.*—For purposes of county taxation only in Charles County, and over a five-year period beginning on July 1, 1966, as of the beginning of the five-year period, livestock 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 livestock shall be entirely exempt.

(40C) *Same—Somerset County.*—For the purposes of county taxation in Somerset County, livestock 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 livestock is entirely exempt.

(40D) *Same—Cecil County.*—For purposes of county taxation in Cecil County, all farm livestock.

(40E) *Same—Washington County.*—For purposes of county taxation only in Washington County, and over a four-year period beginning on July 1, 1967, livestock as now taxed shall be exempted in