

thereafter at those percentages of its total assessed value which were in effect prior to the effective date of this section. After the effective date of this section, such percentages may be changed as provided by subsection (m) of this section.

(4) In any city and for municipal purposes only, such property shall be fully taxable, or exempt in whole or part, as the governing body of the city may determine.

(5) Exemption by either a county or a city in the county shall not preclude the other jurisdiction from taxing such property and where a county has exempted the property but a city therein has not exempted it, the appropriate assessing authority shall provide the city with the assessment of the property.

(6) In Washington County, notwithstanding the provisions of this subsection, the County Commissioners are authorized to grant exemptions from county taxation under this paragraph to warehousemen. As used in this paragraph, warehousemen means a person, firm, or corporation engaged only in the business of warehousing merchandise as a distribution center and having neither retail nor wholesale sales persons. The action of the County Commissioners may be appealed to the appeal tax court of the county.

(f) *Railroad Rolling Stock*

From county and city taxation only, rolling stock of persons other than railroad, express or transportation, parlor car, and sleeping car companies.

(g) *Vessels, Aircraft, and Motor Vehicles*

All ships, vessels, boats, or watercraft of whatever kind, which are not more than one hundred feet in overall length or which are regularly engaged in commerce in whole or in part, outside the territorial limits of the State; all airplanes and aircraft, regardless of whether or not registered under Article 1A of this Code; and all motor vehicles designated as Classes A through J, inclusive, by Sections 3-801 through 3-812, inclusive, of Article 66½ of this Code.

(h) *Agricultural Products and Commodities*

The following agricultural products and commodities: crops or the produce of any land in the possession of the producer or his agent; fish while in the possession of persons employed to catch, salt and pack them, or while in the possession of agents until sold; poultry; tobacco stored in the State tobacco warehouse; and green coffee beans imported from foreign countries while in the possession of and owned by the importer as long as no physical or chemical change has been made by any manufacturing process in such beans and regardless of whether they are in their original packages.

(i) *Farming Implements*

(1) The farming implements of any farmer, except where declared to be taxable by this subsection.

(2) Notwithstanding the provisions of paragraph (1) above and subject to the power of exemption granted in subsection (m) of this section, such property shall be subject to county and city taxation only on all valuations in excess of \$1,500 in Baltimore City and in the following counties: Anne Arundel, St. Mary's, Talbot, and Worcester.