

(3) *In Dorchester, Frederick, Kent, Queen Anne's, and Wicomico Counties, such property shall be subject to county taxation only on the effective date of this section and continuing 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.*

(j) *Livestock*

(1) *Livestock of any farmer, exempt 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 taxation only at 100% of its total assessed value in Baltimore City and in the following counties: Allegany, Anne Arundel, Prince George's, St. Mary's, Talbot and Worcester.*

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(k) *Residential Property*

*All property owned by the taxpayer and located at his place of residence, other than property used in connection with any business, occupation or profession.*

(l) *Tools of Mechanics or Artisans*

*Working tools of mechanics or artisans moved or worked exclusively by hand.*

(m) *Local Exemptions*

*The governing body of any county or Baltimore City is authorized by ordinance or resolution to change the percentage of the total*