

(24) *Raw materials and manufactured products of manufacturers.*—Raw materials on hand and manufactured products in the hands of the manufacturer in any city and/or county in which by law, resolution or ordinance the same are or may be exempt from county and/or city taxation; provided that nothing in this subsection shall exempt any such property from State taxation or from assessment therefor. 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; 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. This subsection does not apply in or to Carroll County.

(25) *Property of veterans' organizations.*—Property, real or personal, owned by the Veterans of Foreign Wars of the United States, incorporated by special act of Congress, the American Legion, incorporated by act of Congress, American Veterans of World War II, incorporated by act of Congress in 1947, the Military Order of the Purple Heart, Department of Maryland, Incorporated, the Catholic War Veterans of the United States, the Fleet Reserve Associations, the Jewish War Veterans of the United States of America, or the Disabled American Veterans of the World War, incorporated in 1921, under the laws of Ohio, the 29th Division Association of World War I, or any department, State or local unit, chapter, branch or post, whether incorporated or unincorporated, of any of said organizations, or the Society of the Cincinnati of Maryland; provided such property is used exclusively for houses, clubs, asylums, hospitals and burial grounds, or the maintenance thereof, of any of said organizations.

(26) *Vessels and aircraft engaged in commerce outside State.*—All ships or other vessels, including aircraft, which are regularly engaged in commerce, in whole or in part, outside the territorial limits of this State.

(27) *Works of art.*—Paintings, bronzes, marbles and other works of art owned by individuals, and not purchased or held for monetary profit, or in connection with any business, and which are offered to the public authorities for exhibition for at least 30 days in each year.

(28) *Certain institutions exempt from street assessments in Baltimore City.*—All buildings, equipment and furniture of hospitals, asylums, churches, places of worship, charitable and benevolent institutions, or the grounds appurtenant thereto, in any county, city or incorporated town of this State, shall be exempted from the payment of any assessment for the opening, grading, macadamizing and paving of any road or street in said county, city or incorporated town; and any such assessment now levied against any such property, and not collected, is hereby cancelled. Provided that this section shall only apply to Baltimore City.