

in some other State or States, are now subject to valuation and assessment under the laws of this State. All other property of every kind, nature and description within this State, except as provided by the fourth section of this article, shall be valued and assessed for the purpose of State, county and municipal taxation to the respective owners thereof in the manner prescribed by this article; provided, nothing contained in this section or article shall repeal, modify or affect sections 86 and 86 A, relating to the taxation of savings banks, or sections 204 to 213, both inclusive, relating to the taxation of distilled spirits.

Exemptions.

1896, ch. 120.

4. The provisions of this article shall not apply to any bonds or stocks or evidence of indebtedness, issued by the United States belonging to residents of this State nor to any property in this State belonging to the United States or to this State, or to any county of this State, or incorporated city or town in this State nor to houses or buildings used exclusively for public worship, nor to the furniture contained therein, nor to the parsonage connected therewith, nor to the grounds appurtenant to such houses, nor to buildings so exclusively used for public worship or as parsonages which are necessary for the respective uses thereof, nor shall the provisions of this article apply to graveyards, cemeteries or cemetery companies which do not accumulate profits for any purpose except for the maintenance or improvement of such cemeteries or graveyards as cemeteries or graveyards, nor to burying grounds set apart for the use of any family or belonging to any church or congregation, nor to crops or produce of any land in the hands of the producer or his agent, nor to provisions and fuel kept for the use and consumption of the family of the person to whom such provisions and fuel shall belong, nor to the working tools of mechanics or artisans, moved or worked exclusively by hand, nor to the first three hundred dollars in value of the farming implements of any farmer, nor to wearing apparel of any description except diamonds and other costly jewelry not habitually worn on the person, nor to fish while in the possession of fishermen employed in catching, salting and packing the same, or while in possession of their agents unsold, nor to buildings,