

vided said property does not abut any street; provided, however, that from and after the time of the completion of the said mains and the erection of said street lights adjacent to said improved real property or from and after the first day of January, 1938, whether said mains are laid and street lights erected or not and Mayor and Council shall have full power to levy and collect taxes on said improved real property at the same rate as on property of like kind within the old limits of Pocomoke City.

(d) No taxes shall be levied or collected on vacant lots or parcels of land within said district for a period of ten (10) years accounting from the first day of January, 1928, unless within said period of ten (10) years water and sewer mains shall be laid and street lights erected and maintained adjacent to said property as described in the preceding paragraph of this section. Provided, however, that from and after the date on which said vacant lots or parcels of land shall be improved by the erection of dwellings or other buildings thereon, the said land, together with the buildings and improvements thereon, shall be taxed as improved property as described in the preceding paragraph of this section; and provided further that from and after the time of the completion of the laying of said water and sewer mains and the erection of said street lights adjacent to said property as aforesaid or from and after January 1, 1938, whether said water and sewer mains are laid and street lights erected or not, the Mayor and Council of Pocomoke City shall have full power to assess said vacant lots or parcel of land and to levy and collect taxes thereon at the same rate as on property of like kind within the old limits of Pocomoke City.

(e) The Mayor and Council of Pocomoke City shall not assess or tax any unimproved agricultural land and farming implements and the stock used thereon exclusively for farming purposes within said district, which are declared to exempt from municipal taxation, as long as they are so used. Provided, however, that dwellings and other buildings and the land upon which they are erected, and the curtilage and garden used in connection therewith, and all unimproved land platted or laid out for building lots or other improvements, shall be assessed and taxed as set forth in the preceding paragraphs of this section.

1927, ch. 445, sec. 254D.

**195.** From and after January 1, 1928, the water rents for property within the territory hereby added to the corporate limits of the town of Pocomoke City and for property within the old limits of the said town shall be the same.

1927, ch. 445, sec. 254E.

**196.** All public roads, streets, avenues and alleys, lying in any of the territory added to the corporate limits of Pocomoke City by this Act shall be public roads, streets, avenues and alleys of the town of Pocomoke City, and, subject only to the provisions of this Act, all the inhabitants and the territory hereby annexed shall in all respects and intents and