

town practicing their profession therein. (24) All attorneys at law having an office in said town. (25) All persons who conduct public garages for the sale, hire, storage or exchange of motor vehicles and accessories and supplies therefor. (26) All persons who conduct filling stations or other public places for the sale of gasoline, oil, alcohol or other motor fuels or supplies. (27) All banking institutions. (28) All plumbers.

1906, ch. 549. 1920 Code, sec. 272. 1927, ch. 446, sec. 272.

215. To encourage manufacturers in said town the Mayor and Council are authorized and empowered, whenever it shall seem expedient for the encouragement of the establishment of manufacturers and manufacturing industries in said town, to provide by ordinance for the exemption from taxation for municipal purposes for any period of time in their discretion deemed advisable, not to exceed the term of ten years, lands and buildings thereon in said town used by such manufacturers in the usual conduct of and for the usual purposes of their manufacturing business and any mechanical tools or implements whether worked by hand or steam, or other motive power, machinery, manufacturing apparatus or engines, owned by any individual, firm or corporation in said town and properly subject to valuation and taxation therein, which said tools, implements, machinery, apparatus or engines shall be actually employed and used in the business of manufacturing in said town. Provided, however, that any ordinance, resolution or contract which exempts any property except such as a manufacturing plant, or for a period longer than ten years, shall be absolutely null and void in all respects whatever.

1906, ch. 549. 1920 Code, sec. 273.

216. The taxes imposed in the annual levy by the Mayor and Council shall be collectible by action at law or by proceeding against the property under seizure by way of distress or execution at any time within four years after such taxes become due and in arrears, and not afterward, unless the person or persons charged with the taxes shall extend the time of payment by an express promise to pay the same, in which case they may be so collected at any time within three years after the new promise.

1906, ch. 549. 1920 Code, sec. 274.

217. The title to all real, leasehold and personal property belonging to the town shall be vested in the Mayor and Council, who shall have full power and authority to protect and preserve the same, and to proceed at law or in equity as may be right, to recover the possession thereof or recover damages for trespass upon or injury to the same or to prevent injury thereto, and as well as by ordinance to provide penalties for injuries thereto.

1906, ch. 549. 1920 Code, sec. 275. 1927, ch. 446, sec. 275.

218. For every male and female dog which may be kept or harbored within the corporate limits of Pocomoke City a yearly tax of one dollar