

within said period of five (5) years water and sewer mains shall be laid and street lights erected and maintained adjacent to said property, as described in the preceding sub-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 sub-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, 1953, whether said water and sewer mains are laid and street lights erected or not, the Mayor and Council of Pocomoke City shall have power to assess said vacant lots or parcels of land, and to levy and collect taxes thereon at the same rate as on property of like kind within the corporate limits of Pocomoke City as they heretofore existed.

(d) The Mayor and Council of Pocomoke City shall not assess or tax any unimproved agricultural land or farming implements or stock used exclusively for farming purposes within said taxing district, which land, implements and stock are hereby declared to be exempt from Municipal taxation so 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 as other improvements shall be assessed and taxed as set forth in the preceding paragraphs of this Section.

191G. All of the inhabitants of the territory annexed to the Town of Pocomoke City by this Act shall in all respects and to all intents and purposes be subject to the powers, jurisdiction and authority vested or to be vested by law, in the Mayor and Council of Pocomoke City, and to all the ordinances now in force, so far as the same may be consistent with the provisions of this Act, and the territory so annexed shall in all respects be taken and considered as part of said Town of Pocomoke City.

**SEC. 2.** *And be it further enacted,* That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and having been passed by a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the