

and said board shall have power to pass ordinances regulating the time and manner of payment of said taxes, and to provide for an early payment of the same by making provisions for the allowance of such discount as may be necessary thereto, and once in every ten years, or oftener if they shall think proper, they shall appoint an assessor, who shall, under oath, assess and value the property in the town, in the same manner and with like authority as county assessors; and the said town treasurer shall, with the authority given in this section, annually, assess and add to the assessable property of said town such new or missed property or buildings as may be brought into or erected therein; provided, that said assessments shall not include real or personal property situated beyond its boundaries, nor personal property only constructively in the town, though owned by persons residing in it; and provided further, that in assessing any of the lands within the town, which may be occupied and used as farms, or may be a part or parts of farm, such lands shall be valued and assessed as lots of four acres of ground, with the buildings and improvements thereon, and shall not be valued and assessed by the number of acres; that all assessments made shall be subject to the conditions and restrictions of section 137 of this article.

153. The County Commissioners shall be relieved from the care of the roads, streets and alleys within the corporate limits of the town of Elkton; and the care of the same shall be transferred to the president and commissioners of the town of Elkton, and in consideration of said transfer all the property within the corporate limits of said town shall hereafter be exempt from one-half the taxation for public, district or county road purposes outside of said corporate limits; and it shall be the duty of the County Commissioners, in estimating for any annual levy, to ascertain what proportion of the said levy be applicable alone to the construction and repair of roads and highways within said county. Hereafter the County Commissioners of Cecil county shall annually pay over to the President and Town Commissioners such sum, not less than one hundred dollars, as said County Commissioners shall deem proper, in consideration of the fact that valuable county property is situated within the town and receiving the protection and benefit of the town government, yet is exempt from all town taxes.

Care of roads,  
streets, etc.

SEC. 2. *And be it enacted,* That this act shall take effect from the date of its passage. **Effective.**

Approved April 4, 1896.