

SEC. 194. All property within the limits of Hagerstown or which may have a situs there by reason of the residence of the owner therein shall be taxed for municipal purposes, and the assessment for said purpose shall be the same as that for State and County purposes; and in case any real estate assessed for State and County purposes be divided by the City boundaries, the Mayor and Council shall place a fair valuation upon that contained within the city limits and make a just apportionment of said assessment. Should any property liable to be taxed for city purposes be omitted in the County assessment, the Mayor and Council shall have power to include said property in the City assessment and impose a just valuation thereon, provided, however, that land located within the city limits and used exclusively for agricultural purposes shall be exempt from assessment and taxation for municipal purposes; and, provided, further, however, that on all property situated within the corporate limits of said city and without the corporate limits of said city as defined by Section 111 of Chapter 58 of the Acts of the General Assembly of Maryland of 1884 being the property in the area so annexed to said City in the year 1914, as well as on any property which may have a situs in said area by reason of the residence of the owner therein, the rate of taxation for the year 1914 shall be one-tenth; for the year 1915, two-tenths; for the year 1916, three-tenths; for the year 1917, four-tenths; for the year 1918, five-tenths; for the year 1919, six-tenths; for the year 1920, seven-tenths; for the year 1921, eight-tenths; for the year 1922, nine-tenths; of the rate fixed by the Mayor and Council of Hagerstown in said respective years as the rate of taxation for municipal purposes for said years, and for and after the year 1923 there shall be a uniform rate of taxation for all property located within the corporate limits of Hagerstown.

SEC. 3. *And be it further enacted*, That this Act shall take effect from the date of its passage.

Approved April 1st, 1914.

CHAPTER 258.

AN ACT to repeal and re-enact with amendments Section 330-B of Article 10 of the Code of Public Local Laws of Maryland, title "Dorchester County," sub-title "Hurlock," as the same was enacted by Chapter 812 of the Acts of 1912.