

erty 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 the said town such new or missed property or buildings as may be brought into or erected therein; provided, that said assessment 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, 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.

Approved April 16, 1920.

CHAPTER 117.

AN ACT to authorize the County Commissioners of Cecil County to provide for the future construction of permanent roads and highways in said county, and to that end issue bonds to provide for the payment thereof.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the County Commissioners of Cecil County are hereby authorized and required to provide for the further permanent improvement of the public roads and highways in said county, by borrowing on credit of said county, an amount not exceeding two hundred and fifty thousand dollars, and to issue coupon bonds therefor in sums of not less than five hundred dollars nor more than one thousand dollars each. Said bonds shall bear interest at the rate of five per centum per annum, payable semi-annually on the first day of July and January in each year, and shall be forever exempt from all taxation for county, municipal and county school purposes, and shall have printed on them a distinct reference to this Act, authorizing their issue, to be signed by the President of the said Board of County Commissioners, and countersigned by the County Treasurer of said county, attested by the cor-