

town, and of any other necessary work outside of the usual order, and which may entail more than ordinary expenses, then the said Burgess and Commissioners may lay an additional tax therefor, not to exceed ten cents on each one hundred dollars worth of taxable property within the limits of said corporation; provided that this additional tax shall not be laid oftener than once in every five years and only when the emergency requires the same and when the laying of the said tax is consented to by at least five members of the said Burgess and Commissioners. All real estate included within the corporate limits of said town and used exclusively as farming land shall be exempt from taxation for municipal purposes until new streets shall have been laid out and opened through or along such lands; but when streets and alleys shall be laid out and graded through or along said lands, then the land abutting on said street and alleys when laid out by the owner thereof for building lots or sites, shall be to the distance or depth of said building lots taxed for municipal purposes the same as other property in said town. The assessment and valuation of the property for taxation as hereinafter provided shall be the same for county purposes, and in case any real estate assessed for county purposes be divided by the town limits, the Burgess and Commissioners shall place a fair valuation upon the portion contained within the town limits and make a just apportionment of said assessment, and in case any of the hereinbefore exempted farming lands within the corporate limits is laid out in building lots along new streets opened through the same as hereinbefore provided, then the said Burgess and Commissioners shall have power to fix a valuation upon the said building lots and the improvements erected thereon for the purpose of taxation for municipal purposes, and when any property liable to be taxed for municipal purposes by reason of its situation within the corporate limits of the town has been omitted in the county assessment, then the Burgess and Commissioners shall have power to fix a just valuation on the same for taxation for municipal purposes. The taxes herein provided for not to include such taxes as may be necessary to maintain and operate the electric light plant of the town, and nothing herein contained shall be construed to change or interfere with the said last-named taxes.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1922.

Approved April 13th, 1922.