Section 20. That the Commissioners shall have full power to assess and collect an equal tax on all the property within the Corporate limits, but such tax shall not exceed the rate of fifty cents on the one hundred dollars of property taxed, and the sums at which the said property is assessed for State and County purposes shall be the basis for levying the town taxes, but the said Commissioners may assess all new property, and all property in the said town which they shall find is not assessed for State and County purposes. The assessment so made by said Commissioners shall be at the fair cash value of the property so assessed, and shall bear its proportional part of the town taxes, provided that no part of any farm lands which are included within the Corporate limits shall be taxed for corporate purposes, so long as said farm lands shall be used for agricultural purposes, without the consent of the owners thereof.

Section 26. That the Commissioners of said Town shall not expend nor contract to expend, in any one year, more money than the amount receivable by the Corporation from taxes and other sources for that year.

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 safety, and being passed upon a "Yea" and "Nay" vote supported by three-fifths of all the Members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 18, 1927.

CHAPTER 96.

AN ACT to authorize the Mayor and Council of Crisfield, Somerset County, in its discretion, to re-construct the draw-bridge across Somers Cove in the Town of Crisfield, Somerset County, at the point where said draw-bridge now stands, or to build a new draw-bridge across said Somers Cove at a point in said town to be designated by said Mayor and Council of Crisfield.