

Except as hereinafter otherwise provided all the provisions of the Constitution of Maryland and of the Charter of the City of Salisbury and other local laws applicable to the City of Salisbury, and all the existing Ordinances of the City of Salisbury, are hereby extended and made applicable to such portions of Wicomico County as shall under the provisions of this Act be annexed to and made part of the City of Salisbury.

All persons resident and property situate within the territory which by this Act is annexed to the City of Salisbury, except such property as is hereinafter expressly exempted, shall become subject to taxation for local city purposes beginning with the city levy to be made in the fall of 1928 for the year 1928.

The territory annexed to the City of Salisbury by this Act is hereby declared to be a taxing district, and for the years 1928 to 1932, inclusive, the Mayor and Council of Salisbury in fixing the tax rate, shall fix a rate of taxation in said district in each of said years at a sum equal to fifty per cent. (50%) of the full city rate as fixed by said Mayor and Council of Salisbury upon property situate within the limits of the City of Salisbury as they existed prior to the passage of this Act; and thereafter, to wit: Beginning with the year 1933, the rate of taxation in said taxing district shall be the full city rate as fixed by said Mayor and Council of Salisbury, subject at all times to the exemption hereinafter provided for with respect to farm lands.

No farm lands, comprising five (5) acres or more, located within the territory which by this Act is annexed to the City of Salisbury, shall be assessed for taxation or be in any manner subject to taxation for local city purposes so long as said farm lands are used exclusively for agricultural purposes and are actually under cultivation, it being the intention of this provision to exempt only farm lands actually being used exclusively as such and not being merely cultivated as a garden incident to a place of residence, provided, however, that this exemption shall not apply to any dwelling house located on such farm lands, but shall apply to all other buildings and all personal property located on said farm lands. Whenever such farm lands shall cease to be used exclusively for agricultural purposes as aforesaid or shall be sub-divided or platted for the purpose of sub-division, the same shall immediately become and thereafter remain subject to taxation to the same extent as all other property in said annexed territory and in accordance with the provisions of this Act.