

of manufacturers and manufacturing industries in said town, to provide by ordinance for the exemption from taxation for municipal purposes for any period of time in their discretion deemed advisable, not to exceed the term of ten years, lands and buildings thereon in said town used by such manufacturers in the usual conduct of and for the usual purposes of their manufacturing business and any mechanical tools or implements whether worked by hand or steam, or other motive power, machinery, manufacturing apparatus or engines, owned by any individual, firm or corporation in said town and properly subject to valuation and taxation therein, which said tools, implements, machinery, apparatus or engines shall be actually employed and used in the business of manufacturing in said town. Provided, however, that any ordinance resolution or contract which exempts any property except such as a manufacturing plant, or for a period longer than ten years, shall be absolutely null and void in all respects whatever.

275. For every male and female dog which may be kept or harbored within the corporate limits of Pocomoke City a yearly tax of one dollar shall be paid; and on and after the passage of this Act no dog, male or female, shall be kept or harbored within said town unless a permit or license shall be applied for and obtained authorizing the keeping or harboring thereof; the year for which permits or licenses are to be issued shall be reckoned from the first day of May, inclusive, in one year to the first day of May, exclusive, in the next year. The owner of a dog kept or harbored in said town, and when a different person, the tenant or controlling occupant of a premises where the dog is kept or harbored, shall be equally bound to take out such permit or license, and where a married woman is the tenant or controlling occupant of said premises and her husband resides therein with her, the husband and wife shall both be bound. No permits or licenses shall in any case be issued unless the above mentioned tax of one dollar per dog is duly paid on issuing the same, provided that a kennel license may be issued for five dollars (\$5.00) per year to persons keeping or harboring within the corporate limits not in excess of seven dogs and a kennel license may be issued for ten dollars (\$10.00) per year to persons keeping or harboring within the corporate limits in excess of seven dogs. All permits or licenses shall be authenticated by the signature of the town clerk, and the