

all personal property located in said territory the situs of which, for purposes of taxation, is determined by the place of physical location; to all personal property, including shares of the capital stock of corporations belonging to residents in said territory, the situs of which, for purposes of taxation, is determined by the place of residence of the owner, and to the proportion of the personal property of ordinary business corporations apportioned under Section 108 of Article 23, of Bagby's Annotated Code of Public General Laws of Maryland to the capital stock of such corporations owned by residents of said territory.

All roads, streets, avenues or alleys lying in any of the territory annexed to the City of Salisbury by this Act which shall have been heretofore dedicated and accepted or legally condemned as roads or streets under the provisions of any Act of the General Assembly of Maryland or of the common law, shall be held to be validly constituted public highways of the City of Salisbury.

All of the inhabitants of the territory annexed to the City of Salisbury by this Act shall in all respects and to all intents and purposes be subject to the powers, jurisdiction and authority vested or to be vested by law in the Mayor and Council of Salisbury, and to all the ordinances now in force so far as the same may be consistent with the provisions of this Act, and the territory so annexed shall in all respects be taken and considered as part of the City of Salisbury.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1929.

Approved March 8, 1929.

CHAPTER 44.

AN ACT to add two new sections to Article 12 of the Code of Public Local Laws of Maryland (1888 Edition), title "Garrett County," to be under sub-title "Swanton," to be known as Sections 224A and 224B and to follow immediately after Section 224 of said Article, providing that the County Commissioners of Garrett County shall pay a certain sum annually to the village of Swanton for street and