municipal rights and obligations in the same position in which it and they were before the passage of this Act.

Upon the application by an annex in the manner hereinbefore described for improvements and upon the construction of such improvements or upon application for municipal control generally, such annex then shall also be subject to taxation for municipal purposes generally in the same manner that is now or may hereafter be prescribed by the Charter and ordinances of the town of Princess Anne, and upon the happening of such event such annex so taxed and the residents thereof shall then become entitled to the same rights and subject to the same regulations as relate to property and residents within the limits described in foregoing paragraph (a) known as "Old Town." Property located in an annex shall not be subject to any special tax levied or that may be hereafter levied by the President and Commissioners of the town of Princess Anne for improvements without the limits of such annex, and likewise property located in "Old Town" as described under foregoing paragraph (a) shall not be subject to any special tax that may be levied by the President and Commissioners of the town of Princess Anne for improvements without the limits of "Old Town."

Furthermore, all land within the limits of territories described as "North Annex," "East Annex" and "West Annex" in paragraphs (b), (c) and (d) aforesaid used exclusively for commercial agricultural purposes shall not be taxed for any improvements providing said land is greater than one acre in area.

All public roads, streets, avenues or alleys lying in any annex that under the provisions of this Act elects to make itself subject to taxation as hereinbefore provided for, shall become, upon the happening of such event, validly constituted public highways of the town of Princess Anne, but until that time all public roads, streets, avenues or alleys lying in the hereinbefore described annexes shall be considered property of Somerset County and be under the supervision of the Somerset County Commissioners until such time as taxes are paid to the President and Commissioners of the town of Princess Anne and shall not be public highways of the town of Princess Anne and the President and Commissioners of the town of Princess Anne shall have no liability for or on account of any failure to keep such highways in repair.