

194. Except as hereinafter otherwise provided, all the provisions of the Constitution of Maryland and of the Charter of the Town of Pocomoke City, and other local or general laws applicable to the Town of Pocomoke City, and all amendments thereto, and all the existing ordinances of the Town of Pocomoke City, are hereby extended and made applicable to such portions of Worcester County as shall, under the provisions of this Act, be annexed to and made part of the Town of Pocomoke City; but nothing herein shall affect the power of the Mayor and Council of Pocomoke City to amend or repeal any ordinance existing at the time of the passage of this Act.

195. All public roads, streets, avenues and alleys lying in any of the territory annexed to the corporate limits of Pocomoke City by this Act, which shall have been heretofore dedicated and accepted or legally condemned as roads, streets or avenues 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 Town of Pocomoke City.

196. All persons resident and all property situate within the territory which, by this Act, is annexed to the Town of Pocomoke City, except such property as is hereinafter exempted, shall become subject to taxation for local town purposes, beginning with the town levy to be made for the year 1946. The territory annexed to the Town of Pocomoke City by this Act is hereby declared to be a taxing district, and the Mayor and Council of Pocomoke City shall have full power to assess, levy and collect within said taxing district any and all taxes whatsoever which it has or shall be authorized to assess, levy or collect within the taxable limits of the Town of Pocomoke City as it heretofore existed, subject, however, to the following limitations, restrictions and conditions:

(a) The tax rate on all personal property within said district, except farming implements and stock used exclusively for farming purposes, which are hereinafter exempted from municipal taxation, shall be the same as the tax rate on personal property within the corporate limits of Pocomoke City as it heretofore existed.

(b) The tax rate on real property improved by dwellings or other buildings within said taxing district shall not exceed Twenty-five Cents (.25) on every One Hundred Dollars (\$100.00) of assessed property for a period of five years accounting from the first day of January, 1946, unless within said period of five years, water and sewer mains shall be laid adjacent to said improved real property under one or more streets on which said improved real property is situated, and unless