

street lights shall be erected and maintained adjacent to said improved real property on one or more streets on which said improved real property is situated, or unless said water and sewer mains be laid and street lights be erected and maintained as aforesaid, on the street nearest said improved real property, provided said property does not abut on any street; provided, however, that from and after the time of the completion of the laying of said water and sewer mains and the erection of said street lights adjacent to said improved real property, as above set forth, or from and after the first day of January, 1951, whether said water and sewer mains are laid and street lights are erected or not, the Mayor and Council of Pocomoke City shall have full power to levy and collect taxes on said improved real property at the same rate as on property of like kind within the corporate limits of Pocomoke City, as they heretofore existed.

(c) No taxes shall be levied or collected on vacant lots or parcels of land within said district 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 and street lights erected and maintained adjacent to said property as described in the preceding sub-paragraph of this section. Provided, however, that from and after the date on which said vacant lots or parcels of land shall be improved by the erection of dwellings or other buildings thereon, the said land, together with the buildings and improvements thereon, shall be taxed as improved property, as described in the preceding sub-paragraph of this section; and provided further, that from and after the time of the completion of the laying of said water and sewer mains, and the erection of said street lights adjacent to said property, as aforesaid, or from and after January 1, 1951, whether said water and sewer mains are laid and street lights erected or not the Mayor and Council of Pocomoke City shall have power to assess said vacant lots or parcels of land, and to levy and collect taxes thereon at the same rate as on property of like kind within the corporate limits of Pocomoke City as they heretofore existed.

(d) The Mayor and Council of Pocomoke City shall not assess or tax any unimproved agricultural land or farming implements or stock used exclusively for farming purposes within said taxing district which land, implements and stock are hereby declared to be exempt from municipal taxation so long as they are so used. Provided, however, that dwellings and other buildings on the land upon which they are erected, and the curtilage and garden used in connection therewith, and all unimproved land platted or laid out for building lots or other improvements shall be assessed and taxed as set forth in the preceding paragraphs of this section.