

*sewer mains, public ways, sidewalks, curbs, gutters, and storm water sewers. This general assessment need not be on the basis of the assessed valuation of the property but may be on any equitable basis determined by the Board of Commissioners.*

*778. Taxable Property. All real and tangible personal property within the limits of the Town of Thurmont, or which may have a situs there by reason of the residence of the owner therein, shall be subject to taxation for municipal purposes, and the assessment for said purpose shall be the same as that for state and county taxes; provided that no authority is given by this section to impose taxes on any property which is or may hereafter be exempt from taxes by any special or general Act of the General Assembly of Maryland.*

*779. Appeal. If any owner of property within said village shall feel aggrieved by the assessment so made, he may appeal to the Board of Commissioners, who may make such deductions from the valuation of his property as they may deem reasonable and just.*

*780. Agricultural Property. The Town of Thurmont by action of the Board of Commissioners may exempt from taxation all agricultural property within the town or may levy a lower tax rate thereon than is levied on other property within the town. For the purposes of this section, agricultural property shall include all unimproved land used exclusively for agricultural purposes, all barns, stables, and similar improvements located thereon, and all farming implements and stock used in connection therewith. Nothing in this section shall be deemed to permit the exemption from taxation or the levying of a lower rate on any dwellings or improvements other than those mentioned above and the land on which these are erected and the curtilage and garden used in connection therewith.*

*781. The Board of Commissioners are authorized and empowered, whenever it shall seem to them expedient for the encouragement of the growth and development of manufacturers and manufacturing industry in the village of Thurmont, to provide by general ordinance for the abatement of any or all taxes levied by authority of said commissioners, or any ordinance thereof, for any of the corporate uses thereof, or for the exemption from taxation for municipal purposes of any mechanical tools or implements, whether worked by hand or by steam or other motive*