THEY are repealed by or inconsistent with the provisions of this subtitle, shall be held to apply to the treasurer of [said] THE county, who as to his powers, rights, duties and liabilities, civil and criminal, and those of his bond or bondsmen shall be in all respects on a footing with State and county collectors except as [herein] provided IN THIS SUBTITLE, and all Acts or parts of acts inconsistent [herewith] WITH THESE PROVISIONS are [hereby] repealed.

## PROPERTY TAX EXEMPTION

132.

The County Commissioners of Calvert County may exempt from taxation in Calvert County for a period of ten [(10)] years the plant and equipment of any manufacturing business or industry established in [said] THE county after June 1, 1955.

## Court House Lot

133.

The County Commissioners [of Calvert County are hereby authorized and empowered to] MAY divide into building lots that portion of the [said] Court House Lot which is not needed for the public use and purposes. [aforesaid and] THEY MAY lease for a term of years or sell [the same] THE LOTS for a fair and valuable consideration to lessees or purchasers [thereof] for the purpose of erecting and maintaining buildings [thereon, provided, that noting herein contained shall authorize and empower the said] ON THEM. THE County Commissioners [to] MAY NOT lease or convey any portion of the [said] public lot except [such] THE portion or portions as [shall be] ARE designated by the [said] Building Committee as not being needed for the public use.

134.

The [said] County Commissioners shall include in any agreement, lease or deed for the [said] lots, conditions setting forth the kind, style and character of the buildings to be erected and maintained on the [said] ground, [the] THEIR location [of the same] and the purposes for which they may be used by the [said] lessees, grantee, or their assigns, and subject to [such] terms and limitations as may be provided. [therein; provided, however, that said] THE lots [shall] MAY not be used in the conduct of any mercantile business or for the erection of stores, amusement halls or establishments and the like. [,except that any] ANY building erected [thereon] ON THE LOTS devoted exclusively to the providing of office space [shall be deemed] IS a proper use of [said] THE lots.