

of said county commissioners, upon any mechanical tools or implements, whether worked by hand or steam, or other motive power, or upon the machinery, manufacturing apparatus or engines owned by such industrial firm or corporation, and actually employed and used in the business of manufacturing in said county, and which would be properly subject to valuation and taxation therein, provided such abatement of taxes in any year shall be extended to all persons, firms or corporations engaged in the branch or branches of manufacturing industry proposed to be benefited by the provisions of this act, and so by them abated for each year; and provided further, that application for such abatement in any year as aforesaid shall be made and verified to the satisfaction of said county commissioners by the oath of the party applying for the same, or other satisfactory evidence, before the annual revision and correction of the tax list in such year, and not afterwards; and said county commissioners shall keep a record of all such abatements made by them as aforesaid, and shall in each year publish in some one of the newspapers published in said county a full list of such abatements allowed for such year.

How verified.

SEC. .... Nothing contained in the preceding section shall be construed to authorize any abatement of taxes levied upon property which is properly assessable and taxable as real estate; nor shall be construed to authorize any abatement of taxes, as provided for in the said sections, for a longer period than the one year for which such application is so made.

How to be construed.

SEC. 2. *And be it enacted*, That this act shall take effect from the date of its passage.

Effective.

Approved March 31, 1888.