

thereof, upon any mechanical tools or implements, whether worked by hand, steam or other motive power, machinery, manufacturing apparatus or engines owned by individuals, firm or corporation in said town, and properly subject to valuation and taxation therein, which said tools, implements, machinery, apparatus or engines shall be actually employed and used in the business of manufacturing in said town, and it shall be the duty of the council to make such abatements of taxes levied as aforesaid as may be authorized and directed by ordinance as aforesaid; provided, that such abatement shall be extended to all persons, firms or corporations engaged in the branches of manufacturing proposed to be benefited by an ordinance passed under the provisions of this paragraph; provided, further, that application for such abatement as aforesaid shall be made or verified to the satisfaction of the Council 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 each year, which the Council is by law required to make, and not afterwards; and provided further, that any such abatement and exemption shall be limited to a period of five years from the passage of the ordinance granting the same; the Council shall further keep a record of all abatements made by it, as aforesaid; they may provide by ordinance or otherwise for the prompt collection of taxes due the town, and have power to sell real estate, as well as personal property, for the payment of taxes.

SEC. 2. *Be it enacted*, That all acts and parts of acts inconsistent with the intent and purposes of this act be and the same are hereby repealed in so far as they or either of them are inconsistent herewith.

SEC. 3. *And be it enacted*, That this act shall take effect from the date of its passage.

Approved April 8, 1912.

CHAPTER 209.

AN ACT to create a Board of Road Commissioners for Saint Mary's County, Maryland, and to determine the duties and authority and to authorize the issuance of bonds upon the credit of said county to an amount not exceeding seventy-five thousand dollars to be used for the purchase of equipment necessary for the working and building the roads and