

any and all taxes levied by authority of said Mayor and Aldermen, or any ordinance thereof, for any of the corporate uses thereof, or for the exemption from taxation for municipal purposes upon any mechanical tools or implements, whether worked by hand or steam, or other motive power, machinery, manufacturing apparatus or engines owned by any individual, firm or corporation, in said city, and property 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 city; provided, such abatement or exemption shall be extended to all persons, firms or corporations engaged in the branch of manufacturing industry proposed to be benefited by ordinance under the provisions of this section.

Electric Light Co. v. Frederick City, 84 Md. 599.

RAILROADS.

P. L. L., 1888, Art. 11, sec. 201. 1918 Code, sec. 299.

278. They may with the consent of five-sixths of the property holders on any street, or part of a street, levy and collect from the property holders on such street, or part of a street, a sufficient tax for the purpose of extending the Baltimore and Ohio railroad from the depot to any such street, and through the same or any part thereof, and any tax so levied shall be apportioned among the property holders on said street according to the number of feet fronting the line of the railroad thus extended, and on no other property holders on said street.

P. L. L., 1888, Art. 11, sec. 202. 1918 Code, sec. 300.

279. They may lay and construct and keep in repair a single or double track of rails, from Market street, where it intersects All Saints street, through the last named street to and through the depot ground of the Baltimore and Ohio Railroad Company, near said city, so as to intersect said railroad, and may pay the expense thereof out of the revenues of the city; but the said railroad may enclose, regulate and use the said depot, except so far as not to prevent or interfere with the proper use of the said railroad thus extended.

P. L. L., 1888, Art. 11, sec. 256. 1918 Code, sec. 301.

280. They shall have full power and authority to authorize and permit, and by ordinance to grant, to any railroad company whose road enters or is intended to enter the limits of Frederick City, the right and privilege of laying down and constructing its track, and of building and grading its road along, through and over any of the streets, lanes or alleys of the city, subject to such regulations as may be prescribed in the ordinance granting said right and privilege of laying down and constructing said track, and building and grading said road, along, over and through any street, lane or alley of the city.