

1904, ch. 14, sec. 34.

230. Any County Treasurer elected in Wicomico County after the passage of this Act shall qualify on the first Tuesday of January after his election, and hold office until his successor is duly elected and qualified.

TAX EXEMPTION.

P. L. L., 1888, Art. 23, sec. 193. 1888, ch. 357.

231. The county commissioners of Wicomico county are authorized and empowered, whenever it shall seem to them expedient for the encouragement of the growth and development of manufactures and manufacturing industry in said county, upon the application as hereinafter provided of any individual, firm or corporation actually engaged in the business of manufacturing in said county, to abate all taxes for any year which may hereafter be levied for county or school purposes by authority 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 corporation engaged in the branch of manufacturing industry proposed to be benefited by the provisions of this sub-title of this article. This sub-title shall only apply to such manufacturing apparatus, plant or engines established and used in manufacturing subsequent to April 5, 1888; 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 lists 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.

P. L. L., 1888, Art. 23, sec. 194. 1888, ch. 357.

232. 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 one year, for which such application is so made.

1900, ch. 434.

233. The County Commissioners of Wicomico County are hereby authorized and empowered, whenever it shall seem expedient for the encouragement of the establishment of manufactures and manufacturing industries in said county, to provide by ordinance for the exemption from