

CHAPTER 187.

AN ACT to encourage the development of manufactures and manufacturing industry in the city of Baltimore, by adding for that purpose an additional section to article four of the Code of Public Local Laws, title "Baltimore City," sub-title "Taxes and Loans."

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the following section be and the same is hereby added to article four of the Code of Public Local Laws, title "Baltimore City," sub-title "Taxes and Loans."

Additional section.

2. The Mayor and City Council of Baltimore are authorized and empowered, whenever it shall seem expedient for the encouragement of the growth and development of manufactures and manufacturing industry in said city, to provide by general ordinance for the abatement of any or all taxes levied by authority of said Mayor and City Council, or any ordinance thereof, for any of the corporate uses thereof, upon any mechanical tools or implements, whether worked by hand or by steam, or other motive power, machinery, manufacturing apparatus, or engines owned by any individual, firm or corporation in said city, 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 city, and it shall be the duty of the Judges of the Appeal Tax Court of said city to make such abatements of taxes levied as aforesaid; as may be authorized and directed by said Mayor and City Council, by ordinance as aforesaid, provided such abatement shall be extended to all persons, firms or corporations, engaged in the branch or branches of manufacturing industry proposed to be benefitted by ordinance under the provisions of this act; provided further, that application for such abatement as aforesaid shall be made and verified to the satisfaction of said judges by the oath of the party applying for the same, or other satisfactory evidence before the annual revision

Provide for abatement of taxes.

Verify statement.