

and Council may grant a yearly exemption to manufacturing enterprises already located and situated in City of Cumberland at their discretion. No such exemption or extension of exemptions of manufacturing enterprises already located in the City of Cumberland shall be granted for a longer period than one year, but any such exemption or extension may at the discretion of said Mayor and Council be renewed from year to year. Before granting any extension beyond said ten year period including all exemptions and extensions from year to year thereafter, said Mayor and Council shall require from said manufacturing enterprise making application therefor, such financial papers and statements as said Mayor and Council believe to be necessary to enable them to judge of the merits of said application; and any such papers or statements filed with the said Mayor and Council as part of an application for a renewal of an exemption from taxes shall be retained by the said Mayor and Council and made open and available for public inspection at any reasonable time.

SEC. 2: *And be it further enacted*, That this act shall take effect June 1, 1947.

Approved March 29, 1947.

CHAPTER 164.

(Senate Bill 155)

AN ACT to repeal and re-enact, with amendments, Section 185 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "State Tax Commission", relating to the compensation to be paid to the Clerk to the County Commissioners of Allegany County for work in connection with the review of tax assessments.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 185 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "State Tax Commission", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

185. The County Commissioners of the several counties, for their services in reviewing the assessments recom-