

Chapter 55.

AN ACT to encourage Manufactories in the city of Hagerstown by providing that all manufactories now located in said city shall be exempt from municipal taxation on their machinery for five years, and all manufactories hereafter located in said city shall be exempt from said taxation for five years from the date of their location in said city.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the Mayor and Council of Hagerstown 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 exemption from any or all taxes levied by authority of said Mayor and Council of Hagerstown, or any ordinance thereof, for any of the corporate uses thereof, of any mechanical tools or implements, whether worked by steam or other motive power, machinery, manufacturing apparatus and 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 and engines shall be actually employed and used in the business of manufacturing in said city, for the term of five years from the date of the passage of said ordinance; and likewise to provide by general ordinance for a similar exemption from any or all taxes levied by authority of said Mayor and Council of Hagerstown, or any ordinance thereof, for any of the corporate uses thereof, of any mechanical tools or implements, whether worked by steam or other motive power, machinery, manufacturing apparatus, and engines, owned by any individual, firm or corporation, and property subject to valuation and taxation, who shall hereafter locate in said city, and actually employ and use said tools, implements, machinery, apparatus and engines in the business of manufacturing in said city, for a term of five years from the date of the location of said individual, firm or corporation in said city.

Exempt from
taxation.

Time of ex-
emption.

Provide by
general ordi-
nance.