

CHAP. 468

authority of the said Mayor and Council of Easton, or by ordinance thereof, for any of the corporate uses thereof, upon any mechanical tools or implements, whether worked by hand, steam or other motive power, machinery, manufacturing apparatus or engines owned by an individual, firm or corporation in said town, 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 town, and it shall be the duty of the Council to make such abatements of taxes levied as aforesaid as may be authorized and directed by ordinance as aforesaid; provided, that such abatement shall be extended to all persons, firms or corporations engaged in the branches of manufacturing proposed to be benefited by an ordinance passed under the provisions of this paragraph; provided, further, that application for such abatement as aforesaid shall be made or verified to the satisfaction of the Council by the oath of the party applying for the same, or other satisfactory evidence before the annual revision and correction of the tax list in each year, which the Council is by law required to make, and not afterwards; and provided, further, that any such abatement and exemption shall be limited to a period of five years from the passage of the ordinance granting the same; the Council shall further keep a record of all abatements made by it, as aforesaid; they may provide by ordinance or otherwise for the prompt collection of taxes due the town, and have power to sell real estate, as well as personal property, for the payment of taxes.

Proviso.

Record of
abatement
to be kept.Assessment to
be made.Right of
appeal.

73. The Mayor and Council shall in the year 1896, and thereafter whenever they think the public interest requires it, cause an assessment to be made of all real and personal property within the corporate limits of said town, subject to assessment of State and county taxes, and they may prescribe the manner in which such assessment shall be made, and provide for the adjustment of all differences in relation to such assessments, and do all other things necessary in making such assessment; provided, that any person or body corporate shall have the right to appeal to the Circuit Court for Talbot county and Court of Appeals of Maryland.

74. The Mayor shall designate and appoint three of the Council to sit as a board to make transfers and abatements