

Commissioners of said county are hereby authorized and directed to abate all taxes for a period of ten years, beginning from the day that said manufacturing establishment is first opened for manufacturing purposes, 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 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; such abatement of taxes for said period of ten years, shall be extended to all persons, firms or corporations engaged in the branch or branches of manufacturing industry proposed to be benefited by the provisions of this section; and provided further, that application for such abatement for said period of ten years, as aforesaid, shall be made and verified to the satisfaction of said County Commissioners by the affidavit of the party applying for the same, or other satisfactory evidence, before the annual revision and correction of the tax list 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 in said year; provided, that nothing in this act shall be construed to permit the abatement of State taxes.

Not to apply  
to real  
estate.

SEC. 2. 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 levied upon property which is properly assessable and taxable as real estate or leasehold property, nor shall be construed to abate any taxes, as provided for in said section, for a longer period than ten years.

Effective.

SEC. 3. *And be it enacted*, That this act shall take effect from the date of its passage.

Approved April 6th, 1894.