

1. That for the purpose of encouraging the location in and the growth and development of factories, manufacturing industries, establishments and plants in Hagerstown and elsewhere in Washington County, that the County Commissioners of said County are hereby authorized and empowered to exempt from county taxation for a period of years not exceeding ten from the date of the passage of this act, such factories, manufacturing industries, establishments or plants, and the land, machinery and tools therewith used, stock in trade, and products thereof as may after the passage hereof be located in said Hagerstown or elsewhere in said County, since the first day of April, 1907; said County Commissioners to determine what factories, manufacturing industries, establishments or plants are within the meaning and purpose of this Act; provided, however, that such exemption from county taxation shall only be granted when ten or more wage-earners are regularly employed by the person, persons or corporation applying to the said County Commissioners for the benefit hereof.

2. That the Mayor and Council of Hagerstown be and is hereby authorized and empowered by a general ordinance or by special resolution from time to time to exempt from municipal taxation for a period of years not exceeding ten from the date of the passage of this act, such factories, manufacturing industries, establishments or plants and the land, machinery and tools therewith used, stock in trade and products thereof, as may after the passage hereof be located in said Hagerstown, or which have been located therein since the first day of April, 1907; the said Mayor and Council to determine what factories, manufacturing industries, establishments or plants are within the meaning and purpose of this act; provided, however, that such exemption from municipal taxation shall only be granted when ten or more wage-earners are regularly employed by the person, persons or corporation applying to the said Mayor and Council for the benefit hereof.

SEC. 2. *And be it enacted*, That this Act shall take effect from the first day of June, 1916.

Approved March 21st, 1916.