

making bona fide substantial improvements or undertaking new construction work; and further provided that any and all such tax exemptions shall be matters of public knowledge and wherever any exemption is granted a notice stating all the details thereof shall be posted at the most conspicuous place for such notices, both in the court house and the City Hall of Hagerstown.

MANUFACTURING PLANTS.

685. For the purpose of encouraging the location in and the growth and development of factories, manufacturing industries, establishments, plants and the like in Hagerstown and elsewhere in Washington County, the County Commissioners of said County are hereby authorized and empowered to exempt from County Taxation for a period of years not exceeding five from the date of the passage of this Act, such factories, manufacturing industries, establishments, plants and the like, and the land, machinery and tools therewith used, stock in trade and products thereof as may be located in said Hagerstown or elsewhere in said county; said County Commissioners to determine what factories, manufacturing industries, establishments, plants and the like 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; and further provided that no such tax exemption shall be granted except to new industries, or to established industries making bona fide substantial improvements or undertaking new construction work; and further provided that any and all such tax exemptions shall be matters of public knowledge and whenever any exemption is granted a notice stating all the details thereof shall be posted at the most conspicuous place for such notice, both in the court house and the City Hall of Hagerstown.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1941.

Approved May 6, 1941.

CHAPTER 811.

(House Bill 795)

AN ACT to repeal and re-enact, with amendments, Section 3 of Article 33 of the Annotated Code of Maryland (1939 Edi-