bills aforesaid is empowered and required to collect and enforce the payment of said taxes as hereinbefore provided, and in all cases where a City Treasurer has taken steps for the enforcement of the payment of taxes, and his term of office shall expire before the collection of taxes or before said proceedings are completed, his successor is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes and to collect the same and is hereby clothed with all the power and authority in law had by the retired Treasurer during his term of office for the purposes aforesaid.

PAYMENT OF TAXES REQUIRED BEFORE TRANSFER OF PROPERTY.

Sec. 94. It shall be the duty of the Clerk of the Circuit Court for Harford County to accept no deed for recording which intends to convey any property located in the City of Havre de Grace unless the same be stamped by the City Treasurer that all City taxes, including current taxes, are fully paid. The City Treasurer must keep a full and complete record of all transfers of property made within the City.

EXEMPTIONS FROM TAXATION.

Sec. 95. Each bona fide active or inactive member of the Fire Department of the City of Havre de Grace shall be exempt from taxation for City purposes to the extent of One Thousand (\$1,000.00) Dollars.

Sec. 96. The Mayor and City Council are authorized and empowered to encourage the location and establishment of manufacturing industries and enterprises in the City and the growth and development of those already established therein and to provide annually by motion for the abatement of any or all taxes levied by their authority upon any mechanical tools or implements, machinery, manufacturing apparatus or engines, raw materials and stock, as well as all local real estate actually used and occupied for such manufacturing purposes owned by an individual, firm or corporation in the City which shall be actually employed and used in the business or manufacturing, provided that ten or more local wage earners are regularly, for not less than forty weeks in any year, employed by the person or corporation applying for such benefits. The Mayor and City Council are further authorized and empowered, for the purpose of inducing manufacturers and manufacturing enterprises to locate their works and plant within the City, to contract with the owners thereof to exempt for a term of years, not exceeding ten, from all municipal taxation of all such property, both real and personal, as may