TION HAVING ACTIVITIES WHICH MAY BE DESCRIBED BY AT LEAST TWO OF THE FOLLOWING DESCRIPTIVE TERMS:

- (1) THE APPLICATION OF LABOR, SKILL, ART, OR SCIENCE; OR
- (2) CHANGES OR MODIFICATIONS IN EXISTING MATERIAL EFFECTED BY A PROCESS POPULARLY REGARDED AS MANUFACTURING; OR
- (3) THE EVOLVEMENT OF NEW FORMS, QUALITIES, PROPERTIES, COMBINATIONS, OR ADAPTABILITY TO CERTAIN USES; OR
- (4) THE PRODUCTION OF A DIFFERENT MATERIAL WITH A NEW USE CAPABLE OF OR ADAPTED TO THE SITUATION OF SOME WANT OR DESIRE OF MAN.

THE BOARD OF COUNTY COMMISSIONERS IN EACH INSTANCE SHALL DETERMINE WHETHER EITHER OF THESE TERMS APPLIES TO ANY PERSON, FIRM, OR CORPORATION, AND ITS JUDGMENT IN ANY INSTANCE MAY BE APPEALED TO THE APPEAL TAX COURT OF WASHINGTON COUNTY.

SEC. 2. And be it further enacted, That this Act shall take effect January 1, 1962.

Approved May 8, 1961.

CHAPTER 899

(House Bill 697)

AN ACT to authorize and empower the Board of County Commmissioners of Charles County in its discretion to borrow a sum not exceeding Two Hundred and Twenty-five Thousand Dollars (\$225,000.00) upon the faith and credit of the County to purchase property and erect thereon a library for Charles County at LaPlata OR A BRANCH LIBRARY AT SOME OTHER LOCATION IN THE COUNTY, OR TO CONSTRUCT AN ADDITION TO THE GLYMONT BRANCH LIBRARY.

Section 1. Be it enacted by the General Assembly of Maryland, That the Board of County Commissioners of Charles County be and it is hereby authorized and empowered in its discretion to borrow at such time or times as it may be decided upon the faith and credit of the county a sum or sums of money not to exceed Two Hundred and Twenty-five Thousand Dollars (\$225,000.00) at a rate of interest not to exceed five (5%) percentum per annum for the purpose of purchasing property and erecting thereon a library for Charles County at LaPlata OR A BRANCH LIBRARY AT SOME OTHER LOCATION IN THE COUNTY, OR TO CONSTRUCT AN ADDITION TO THE GLYMONT BRANCH LIBRARY.