

of Public Local Laws of Maryland), title "Washington County", sub-title "Manufacturing Plants", AS SAID SECTION WAS AMENDED BY CHAPTER 721 OF THE ACTS OF 1959, and to enact new Section 496 in lieu thereof, to stand in the place of the section repealed, to revise the exemption from county taxation of land, machinery and tools of factories, industrial plants and new industries in Washington County and relating generally to such exemptions.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 496 of the Code of Public Local Laws of Washington County (1957 Edition, being Article 22 of the Code of Public Local Laws of Maryland), title "Washington County", sub-title "Manufacturing Plants", AS SAID SECTION WAS AMENDED BY CHAPTER 721 OF THE ACTS OF 1959, be and it is hereby repealed, and that new Section 496 be and it is hereby enacted in lieu thereof, to stand in the place of the section repealed, and to read as follows:

496.

*For the purpose of encouraging the location of new industries in Hagerstown and elsewhere in Washington County and for the purpose of encouraging the growth and development of factories, manufacturing industries, fabricating or assembling facilities, industrial plants and the like in the city and county aforesaid, the County Commissioners of said county are hereby authorized and empowered to exempt from county taxation such factories, manufacturing industries, fabricating or assembling facilities, industrial plants and the like, and the land, machinery and tools therewith used, and stock in trade or products thereof as may be located in said Hagerstown or elsewhere in said county, as herein provided:*

*(a) Said County Commissioners shall determine what factories, manufacturing industries, fabricating or assembling facilities, industrial plants and the like are within the meaning and purpose of this statute.*

*(b) Such exemption from county taxation shall be granted only in those instances where ten or more wage earners are regularly employed by the person, persons, or corporation applying to the said County Commissioners for benefits hereunder.*

*(c) No such tax exemption shall be granted except to new industries or to established local industries which are making substantial bona fide improvements or expansion or undertaking similar new construction work, and shall be granted only with respect to such property as is represented by such new improvements, expansion or construction work.*

*(d) Such tax exemption shall be granted for only one year or portion thereof at a time, and no exemptions shall be granted for a period longer than three years.*

*(e) Any and all hearings upon such tax exemptions shall be matters of public knowledge, and no action shall be taken upon a request for such exemption earlier than the next regular business session of the County Commissioners after that session at which the initial request for such exemption was made.*