

**Article 20 - Somerset County**

11-101.

(a) For the purpose of encouraging the location of new industries in Somerset 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 County, the County Commissioners may exempt from County taxation factories, manufacturing industries, fabricating or assembling facilities, industrial plants, and the like, and the land, machinery, and tools which those facilities use, and stock in trade or products of the facilities that are located in the County, as provided in this section.

(b) The 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 section.

(c) The exemption from County taxation shall be granted only in those instances where 10 or more wage earners are regularly employed by the person, persons, or corporation applying to the County Commissioners for benefits under this title.

(d) A tax exemption may not 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 property as is represented by such new improvements, expansion, or construction work.

(e) (1) The tax exemption shall be granted for only 1 year or portion of 1 year at a time, at the expiration of which the exemption may be renewed after reapplication and approval by the County Commissioners.

(2) An exemption may not continue for longer than [10] 5 years.

(f) Any and all hearings upon tax exemptions are matters of public knowledge, and action may not be taken upon a request for an exemption earlier than the next regular business session of the County Commissioners after that session at which the initial request for the exemption was made.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2002.

Approved May 16, 2002.