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proceeds such a proportion thereof as may be equal to the mileage of their tracks located in any of the incorporated towns of said county as to which there exists a legal obligation to pave the streets or any part thereof, and to actually pave the same when lawfully required so to do; such mileage in such incorporated towns in case of dispute to be determined by a survey of the County Surveyor of said county, but that on and after the first day of June, in each and every year after the year 1910, such taxes shall be payable as hereinafter and hereinbefore provided without deduction whatsoever.

## 1904, ch. 605, sec. 2.

530. It shall be the duty of the treasurer or other financial officer of every such electric railroad company, on or before the first day of February in each and every year, to report in writing under oath to the County Commissioners for Allegany County and the Treasurer of the City of Cumberland, respectively, the total gross receipts and earnings of the company of which he is such treasurer or other financial officer, from all sources for the year ending on the preceding thirty-first day of December; and said report shall be made out in detail, as stated on the books of said company.

## 1904, ch. 605, sec. 3.

531. The tax found to be due from every such electric railroad company upon the report as provided for in Section 530 of this Article, based upon the per centum as named in Section 529 of this Article, shall be due and payable to the Treasurer of Allegany County and the Treasurer of the City of Cumberland in the sum or sums as hereinafter provided for on or before the first day of June in each and every year.

## 1904, ch. 605, sec. 4

532. Every such electric railroad company shall pay or cause to be paid of the tax hereinbefore provided for to the Treasurer of the City of Cumberland the sum or sums of money in proportion to the whole amount of tax so found to be due, as the number of miles of track of every such electric railroad company in said City of Cumberland is to the number of miles operated or owned by every such electric railroad company in Allegany County, and the sum or sums of money so received by the Treasurer of the City of Cumberland shall be placed to a fund for the use of the Street and Alley Committee of said city, to be used in the improvement of the streets and alleys of Cumberland.

## 1904, ch. 605, sec. 5.

533. Every such electric railroad company shall pay or cause to be paid of the tax hereinbefore provided for in this Act to the Treasurer of Allegany County the balance of the tax found to be due under this Act, after deducting from the whole amount the sum paid or found due the Treasurer of the City of Cumberland, as provided for in Section 532: