Said road and bridge tax shall be refunded and paid for the fiscal year 1929-1930 and for each fiscal year thereafter. The money so received by the said Mayor and Common Council shall be used by it for the repair and improvement of the streets, avenues and roads within its corporate limits as enlarged by this Act.

SEC. 3. And be it further enacted, That all roads, streets, avenues or alleys lying within the territory annexed to the said town by this Act, and heretofore dedicated or acquired by condemnation proceedings under the provisions of any of the laws of Maryland, or the Common Law, and in actual general use as a road, street, avenue or alley, shall be held to be validly constituted public highways of the town of Mount Rainier.

The said Mayor and Common Council of Mount Rainier, whenever it shall determine it to be necessary for the public benefit, that any road, street, avenue or alley should be improved, which is not, by the provisions of this Act, made a public highway of said town, it shall take supervision and control of the same, and such road, street, avenue or alley shall thereupon become a public highway of the town of Mount Rainier.

The said Mayor and Common Council may, after it shall have determined it to be necessary for the public benefit, construct sidewalks, curbs, gutters and roadbed and street improvements in any road, street, or avenue in said annexed territory made a public highway of said town by this Act, or by said Mayor and Common Council acting under the power and authority granted by this Act (which improvements may be constructed all at the same time or at different times), and, after the completion of said improvements, or any of them, it shall assess the cost thereof upon the land abutting the same. The construction of said sidewalks, curbs, gutters and roadbed and street improvements, or any of them, and the assessment of the costs thereof, shall be made under the provisions of the laws of Maryland, and any amendments thereof, applicable to the Mayor and Common Council of Mount Rainier authorizing it to make such improvements and to assess the costs thereof against the property abutting the same, and shall be collected in the same manner provided for the collection and enforcement of taxes and assessments of the town of Mount Rainier.