

Treasurer of Montgomery County to make refund to certain persons for benefit taxes paid in certain cases.

WHEREAS, Under the provisions of Chapter 692 of the Acts of 1927, as amended by Chapter 459 of the Acts of 1931, certain benefit assessments were assessed upon properties abutting upon certain roads within the boundaries described in said Acts; and

WHEREAS, the provisions of these Acts have been either repealed or further amended by Article 156 of the Acts of 1933 and Chapters 9 and 13 of the Acts of the Special Session of 1933; and

WHEREAS, the Forest Glen Road, Seminary Road, Second Avenue and Georgia Avenue, in the sub-division of Montgomery Hills, in Montgomery County, as shown on Plat 381, recorded in Plat Book No. 4, are now State Highways and are maintained by the State Roads Commission; and

WHEREAS, in view of these changed conditions, the benefit taxes assessed on the property abutting on these roads and on the roads adjacent thereto should be abated in whole or in part, and refunds made where payments have already been made; therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That all benefit taxes assessed under the provisions of Chapter 692 of the Acts of 1927 or of any amendments to said Act, against property abutting on Forest Glen Road, Seminary Road, Second Avenue and Georgia Avenue, in the subdivision of Montgomery Hills in Montgomery County, as shown on Plat 381, recorded in Plat Book No. 4, be and they are hereby abated in full and that all benefit taxes assessed against property abutting on Summerfield Road, Stratton Road, Sutton Place and Columbia Boulevard in said subdivision, be and they are hereby abated to the extent of fifty per cent (50%).

SEC. 2. *And be it further enacted,* That the County Treasurer of Montgomery County be and he is hereby authorized and directed to refund to the owners of property abutting on said Forest Glen Road, Seminary Road, Second Avenue and Georgia Avenue, as described in Section 1, the full amount of the said benefit taxes paid by said respective owners and to refund to the owners of property abutting on Summerfield Road, Stratton Road, Sutton Place and Columbia Road, as described in Section 1, the said benefit taxes paid by said respective owners, in excess of 50% of the taxes so assessed.