

certain fraternal organizations and women's clubs on property which would not have been assessed had Chapter 134 of the Acts of 1949 been in effect at the time the assessment was levied; and to provide for a refund of any taxes paid as a result of such an assessment.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the County Commissioners of any county, the Mayor and City Council of Baltimore City, THE MAYOR AND CITY COUNCIL OF ANY INCORPORATED MUNICIPALITY OF THE STATE, and the Comptroller of the State are hereby authorized and directed to abate any assessment for taxes levied during either 1948 AND/OR 1949 on account of any property which would have been exempt from assessment under the provisions of Chapter 134 of the Acts of the Regular Session of 1949, amending sub-section (7) of Section 7 of Article 81 of the Annotated Code (1947 Supplement), if said Chapter 134 had been in effect at the time such property was assessed. If the taxes have been paid on any such assessment, the County Commissioners of the county, the Mayor and City Council of Baltimore, THE MAYOR AND CITY COUNCIL OF ANY INCORPORATED MUNICIPALITY OF THE STATE, or the State Comptroller, as the case may be, is hereby authorized and directed to refund any and all taxes paid on such property. Any person, firm, association or corporation which has been assessed for taxes on any such property, or which has paid taxes on any such assessment, may present a request in writing for either an abatement or a refund of the taxes. The County Commissioners, Mayor and City Council of Baltimore City, THE MAYOR AND CITY COUNCIL OF ANY INCORPORATED MUNICIPALITY OF THE STATE, or State Comptroller, as the case may be, shall promptly abate any assessment on any such property, if the taxes therefor have not been paid; and if the County Commissioners, Mayor and City Council, THE MAYOR AND CITY COUNCIL OF ANY INCORPORATED MUNICIPALITY OF THE STATE, or Comptroller, as the case may be, shall ascertain as a fact that taxes have been paid on the assessment of any such property, he or it shall thereupon refund such taxes from any monies appropriated and available for that purpose. If no monies have been appropriated for such purpose, or if none are available, an appropriation for such refund shall be included in the next budget for the county, City, or State, as the case may be.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1950.

Approved March 28, 1950.