

to the Circuit Court for Carroll County within thirty days after the final adoption of the ordinance by the County Commissioners, and such court, sitting without a jury, is authorized to hear and determine whether the county commissioners acted pursuant to the authority granted herein and whether the benefit assessments levied pursuant to the provisions of this act are imposed according to law.

328F.

The authority extended to the County Commissioners by this section shall be in addition to, but not in substitution of, the powers heretofore vested in them for the improvement of roads in Carroll County.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1961.*

Approved April 24, 1961.

CHAPTER 341

(Senate Bill 450)

AN ACT to repeal and re-enact, with amendments, Sections 218 and 219 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", providing the method for payment of claims for the refund of special taxes, fees, charges, penalties and interest, AND PROVIDING ALSO FOR THE APPLICATION OF THIS ACT.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Sections 218 and 219 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", be and they are hereby repealed and re-enacted, with amendments, to read as follows:*

218. Same—**[Certification to Comptroller]** *Method of payment of refunds; interest, charges against county or city.*

All claims for the refund of special taxes, fees, charges, penalties or interest which may be allowed under the provisions of this subtitle shall, *if no appeal is pending, be paid by the State agency authorized to collect the same out of any State funds in the hands of such State agency* **[be certified to the Comptroller, who, if no appeal is pending, shall cause the same to be paid out of any funds appropriated for that purpose]**. Interest at the rate of six per cent per annum shall be paid on such amounts refunded accounting from the date the taxes, fees, charges, penalties or interest so refunded were paid, but interest shall not be paid on tax refunds now pending or subsequently filed where the tax originally paid was paid in whole or in part by reason of a mistake or error on the part of the tax-

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.