If any municipality which is authorized by to construct or maintain streets or roads shall request the [State Roads Commission] ADMINISTRATION in writing later than December 31 prior to the beginning of any fiscal year for its share of the funds distributable section, the [State Roads Commission] this under ADMINISTRATION during such fiscal year shall allocate for the county or such municipality a portion of the share as first determined in subsection (a) hereof of the county within which the municipality lies. Such portion shall be determined (1) by applying to one half of the county share of highway user revenues provided under this section the ratio which the total mileage of county roads in the municipality bears to the total mileage of county in such county and then allocating the resulting portion to the municipality and (2) by initially applying to one half of the county share of highway user revenues provided under this section the ratio which the motor vehicle registrations within the municipality bears to total number of motor vehicle registrations within such county, and then allocating one half of resulting portion to the municipality.

The portion so allocated shall be the municipality's share for the purpose of this section. In the distribution of the shares under the mileage formula pursuant to this subsection, the special improvement districts in Prince George's County in existence on January, 1953, shall be treated as municipalities, but the payments made hereunder shall be retained by the County Commissioners of said county as credits to said districts, and shall be applied toward the cost of maintenance of such streets and roads in the said districts so long as it has an indebtedness.

The mileage proportions required by subsection and, when applicable by subsection (b) of this (a) section shall be computed by the [State Roads Commission] ADMINISTRATION as of June 30, 1947, for the fiscal year beginning July 1, 1947, and recomputed as of December 1, 1947, for the fiscal year beginning July 1, 1948, and as of December 1 of each year thereafter for each next succeeding fiscal year. To assist the [Commission] ADMINISTRATION in making such computations, the county commissioners of the respective counties and appropriate officials of such municipalities as may have requested a share under said subsection (b), shall not later than December 31, 1948 and not later than each December 31 thereafter, make a report to the [Commission] ADMINISTRATION, in the form required by it, showing the mileage added to or removed from the county roads system within such county or municipality during the twelve months period ending on the preceding December 1.