

*the Commissioners shall declare their confirmation of the assessment and shall thereafter, by ordinance, order the improvement as proposed in the assessment report.*

*Immediately thereafter the Administrative Assistant shall record a notice of assessment, whereupon said assessment shall attach as a lien upon the property assessed.*

*34AA. The annual special assessment levied for maintenance and improvement of open areas in any year shall not exceed twenty-five cents on each one hundred dollars of assessed value of taxable land and improvements within the district. The special assessment shall be levied and collected at the same time, in the same manner, by the same officers, and with the same interest and penalties as general taxes levied by the Commissioners.*

*34BB.*

*Notwithstanding any other provisions of this subheading it shall be sufficient for the ordinance ordering each annual assessment to state the fact that the several assessments shall be collected by and payable to the County Tax Collector along with the general taxes levied for county purposes and shall be subject to the same penalties and enforcement provisions relating to said general taxes.*

*The Assessor shall furnish to county officials each year, the necessary information regarding the amounts of assessments that are to be billed for and collected by the County during the tax-paying period.*

*34CC.*

*The proceeds of such annual special assessments shall be paid to the County Treasurer who shall place the same in a special fund, to the credit of the District and payment shall be made out of such special fund only for the purposes provided for in this subheading for such district. To expedite the making of any such maintenance or improvement, the Commissioners may at any time transfer into said special fund, out of any money in the general fund, such sums as it may deem necessary, and the sum so transferred shall be deemed as a loan to such special fund, and shall be repaid out of the proceeds of the assessments provided for in this subheading.*

*If a district is organized in any year too late for the levy of a special assessment in that year or in the next ensuing year, the Commissioners are hereby authorized to transfer funds out of the general fund of the County to the special fund of the district to be used for the payment of the expenses of such district until such time as special assessments receipts are available therefor. The Commissioners shall include in the levy of the special assessment for the district for the first fiscal year in which the assessment may be levied or in ensuing years, a sum sufficient to repay the County the amount so transferred to the district for the portion or portions of the preceding fiscal year or years for which no levy of assessment was made for that purpose. The amounts so transferred shall be repaid into the general fund of the County from the district fund out of the first available receipts from the assessment levied or as determined by the Commissioners.*