

from the nearest boundary of said road (at a point crossed by said road) to said improved highway.

CLASS "D".

All property held under one or a joint undivided ownership, situate more than one mile and not more than two miles from any improved highway, and having access thereto by a public or private road, or over other land of the same owner by a route not exceeding three miles from the nearest boundary of said property (at a point crossed by said route) to said improved highway.

Upon all property included in class "A" there is hereby imposed a special tax of 25% of the amount that the County Commissioners are required to expend for the construction of said road or highway.

Upon all property included in class "B" there is hereby imposed a special tax of 12½% of the amount that the County Commissioners are required to expend for the construction of said road or highway.

Upon all property included in class "C" there is hereby imposed a special tax of 7½% of the amount that the County Commissioners are required to expend for the construction of said road or highway.

Upon all property included in class "D" there is hereby imposed a special tax of 5% of the amount that the County Commissioners are required to expend for the construction of said road or highway.

1916, ch. 240, sec. 4.

274. Upon the property specially benefited as mentioned in Section 273, the tax thereby imposed on such property is to begin with the year succeeding that in which the highway is completed, and as to each property said special annual tax is to run for five years from the time it attaches and then cease, said tax to be a lien on real estate as other taxes are liens in this State, and to be collected as other taxes are collected. The County Commissioners shall cause a survey to be made of the property falling in either of the classes hereinbefore mentioned, with such maps together with such explanation and details as will enable the County Commissioners to classify the property herein for the purpose of a special tax hereby laid. The said County Commissioners shall then classify and list for taxes all landed property in Howard County which on the first day of May, 1916, was in the situation to come under the requirements of any of said classes mentioned in Section 273, and thereafter the said authorities shall add to such said lists all landed property which during the preceding year shall have come under of any of said classes above mentioned, and shall proceed in the same manner as they may be directed by law to proceed in placing the assessment upon real estate shall give the same notice, and the property owners shall have the same right of appeal, if any, as is or might be provided by law, in the case of increase in the assessment of real estate.