PROPERTY ABUTS ON THE ROAD TO BE CONSTRUCTED OR IMPROVED. THE PETITION THAT THE ROADS BE TAKEN INTO THE COUNTY ROAD SYSTEM. IN THE EXERCISE OF THE POWERS GRANTED BY THIS SECTION, THE COUNTY COMMISSIONERS BY ORDINANCE MAY ADOPT ALL NECESSARY REGULATIONS AND CONDITIONS FOR THE ACCEPTANCE, CONSTRUCTION AND MAINTENANCE OF ROADS OR OTHER AUTHORIZED IMPROVEMENTS BY THE COUNTY.

- B. THE ORDINANCE PASSED UNDER SUBSECTION (A) OF THIS SECTION ALSO SHALL PROVIDE FOR:
- (1) THE METHOD OF DETERMINATION OF THE ANNUAL BENEFIT ASSESSMENTS TO BE LEVIED AGAINST THE ABUTTING PROPERTIES FOR THE PURPOSE OF REIMBURSING THE COUNTY FOR THE COST OF THE IMPROVEMENTS.
- (2) THE TIME AND MANNER OF PAYMENT, WHICH MAY NOT EXCEED FIFTEEN (15) YEARS. THE COUNTY COMMISSIONERS MAY CHARGE INTEREST ON THE AMOUNT OF COUNTY FUNDS PROVIDED TO MAKE THE IMPROVEMENTS PROVIDED FOR IN THIS SECTION. THE COUNTY COMMISSIONERS SHALL DETERMINE ANY RATE OF INTEREST IMPOSED. ANNUAL BENEFIT ASSESSMENTS SHALL BE A FIRST LIEN UPON THE PROPERTY AGAINST WHICH THEY ARE ASSESSED UNTIL PAID, SUBJECT ONLY TO PRIOR STATE AND COUNTY TAXES, AND IF ANY PROPERTY SHALL BE SOLD FOR STATE AND COUNTY TAXES AND A SURPLUS REMAINS, THEN THE COUNTY COMMISSIONERS, UPON PETITION TO THE CIRCUIT COURT, MAY BE ALLOWED THE PAYMENT OF THEIR LIEN.

104-10. EXISTING LIENS AND BENEFIT CHARGES RECORDED AMONG COUNTY LAND RECORDS.

FOR THE PURPOSE OF GIVING NOTICE TO THE GENERAL PUBLIC AS TO THE EXISTING LIENS AND CHARGES AGAINST ANY PROPERTY FOR BENEFIT ASSESSMENTS, THE COUNTY COMMISSIONERS SHALL KEEP A PUBLIC RECORD OF ALL NAMES OF PROPERTY OWNERS AND THE LOCATIONS OF THE PROPERTY AND THE AMOUNT OF THE BENEFIT CHARGES AMONG THE LAND RECORDS OF CHARLES COUNTY UNDER THE SUPERVISION OF THE CLERK OF THE CIRCUIT COURT, AND THE RECORDATION WITH THE CLERK OF THE BENEFIT ASSESSMENT SHALL BE LEGAL NOTICE OF THE LIENS.

104–11. CERTIFICATION AND COLLECTION OF ASSESSMENTS; SUBSEQUENT ACTION UPON NONPAYMENT; PROPERTY TRANSFERS.

THE COUNTY COMMISSIONERS SHALL, ON OR BEFORE JULY 1 OF EACH YEAR, CERTIFY ITS BENEFIT ASSESSMENTS HEREUNDER TO THE TREASURER OF CHARLES COUNTY FOR COLLECTION FROM THE PROPERTY OWNERS AFFECTED, AND THE TREASURER SHALL ADD THE BENEFIT ASSESSMENTS TO THE STATE AND COUNTY PROPERTY TAX