

such rate or rates as the Board of County Commissioners of Montgomery County may determine in each fiscal year. The tax hereby authorized to be levied shall be levied upon all assessable real and personal property subject to assessment for County taxation purposes within any such districts, with the exception of motor vehicles, and said tax shall be levied and collected as other County taxes are now or may hereafter be by law levied and collected and shall have the same priority rights, bear the same rate of interest and penalties and be in every respect treated the same as other County taxes. The proceeds of the collection of any such taxes in any particular Special Suburban Improvement District shall be set apart in a separate account for the benefit of the district in which levied and, except as hereinafter provided, shall be used only for the purpose of meeting and defraying the expenditures with respect to such district as hereinabove enumerated.

SEC. 3. *And be it further enacted*, That whenever in the judgment of the Board of County Commissioners of Montgomery County, the public health, safety or comfort requires it, the County Commissioners of Montgomery County is authorized and empowered to grade, construct, reconstruct, pave or otherwise improve any street, sidewalk, alley or public highway, or parts thereof, within any such Special Suburban Improvement District, at such time and to such extent and of such materials and in such manner as said Board shall by resolution provide, and such construction is hereby declared to be a benefit to all property abutting thereon. The total cost of the construction of gutters, curbs and sidewalks shall be charged as a benefit against the abutting property found to be specially benefited as hereinafter provided. The total cost, or any portion thereof, of the construction, paving or other permanent improvement of roads or highways, may be assessed against the abutting property found to be specially benefited, as hereinafter provided, and any proportion of the cost of any such project not assessed against abutting property may be paid from the proceeds of the collection of the special ad valorem taxes hereinabove provided for. Nothing herein contained, however, shall prevent or inhibit the County Commissioners of Montgomery County from constructing a street or highway in or through any such district without imposing any part of the cost thereof on any of the property abutting any such street or highway, the County Commissioners of Montgomery County having the right to finance such cost in any other manner that may be lawful. In the grading, construction, paving or other improvement of any such street, sidewalk, alley or public highway, the County Commissioners of Montgomery County shall have and is hereby authorized to exercise, to the extent necessary, all powers of condemnation