cordance with the petition filed, and if the County Commissioners consent thereto, the Commission shall cause plats of such locality to be made under the supervision of a competent civil engineer, showing the boundary lines of the proposed water, sewerage or drainage water and/or sewerage systems to be constructed, a copy of which plat shall be filed in the office of the Commission, one in the office of the County Commissioners and one in a plat book indexed "Anne Arundel County Sanitary Commission," in the office where the Land Records of Anne Arundel County are kept, each locality shown on said plats shall be, and the same is hereby designated and constituted for the purposes of this sub-title to be a part of the whole Sanitary District; and the filing of said plats aforesaid shall constitute legal notice to the public of any liens of said Commission.

495A. If the Commission shall deny the petition to constitute the petitioned area as a part of the whole Sanitary District, as provided in Section 495, a majority of the landowners in the area may petition the Commission to prepare surveys, plans, engineers reports and estimates, and all costs to be incurred in making such surveys, plans, engineers reports and estimates shall be borne by the landowners within the area, which estimated cost shall be certified by the Commission to the County Commissioners, and they shall in their next annual levy, include a tax on all land and improvements assessed or County tax purposed within the petitioned area in which the improvements are contemplated, in an amount sufficient to pay the Commission for such estimated costs, which tax shall be levied and collected and have the same priority right, bear the same interest and penalties, and in every respect be treated as County taxes. The County Commissioners shall pay to the Commission said tax funds as collected. After the Commission has been paid for the expense to be incurred in the preparation of the surveys, plans, engineers reports and estimates, then the Commission shall cause to be prepared such surveys, plans, engineers reports and estimates, and after the completion of same the Commission shall give notice by publication in one or more newspapers within the County, and by handbills posted and circulated in the locality where said proposed facilities are contemplated, which notice shall specify the proposed area to be served together with the time and place of a hearing to be held, at which hearing a complete report shall be made as to the probable cost of the facilities contemplated. If the probable cost of the proposed facilities is estimated to exceed fourteen per centum of the assessed property value as fixed for County taxation purposes within the petitioned area, or if the project is not feasible from an engineering or financial