

*of the landowners in said sub-district 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 costs shall be certified by the Commission to the County Commissioners, who shall, in their next annual levy, include a tax on all land and improvements assessed for County tax purposes within said sub-district, in rate and 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 Treasurer shall credit to the Commission said tax funds as collected. After the Commission has been credited with 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 the same the Commission shall give notice by publication in one or more newspapers within the County, and by hand bills 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, plus the unamortized balance of the cost of facilities theretofore installed in said sub-district by the Commission, is estimated to exceed fifteen per centum (15%) of the assessed property value as fixed for County taxation purposes in said area, or if the project is not feasible from an engineering or financial standpoint, then the Commission may, in its discretion, by written order, deny the petition. Such order shall be published in one or more newspapers in the County, and by hand bills posted and circulated within the sub-district involved. If ten (10) of the petitioners, as referred to in this section, are dissatisfied with the order of the Commission, they shall have the right to take and enter, within ten (10) days after the first publication of said order as above provided, an appeal to the County Commissioners of Wicomico County, who shall review, after due notice of hearing, the Commission's decision. If the County Commissioners shall find that the cost of installing such facilities, plus the unamortized balance of the cost of facilities theretofore installed in said sub-district by the Commission, will not exceed fifteen per centum (15%) of the assessed property value as fixed for County taxation purposes within said area, and if they find that the proposed project is feasible from an engineering and financial standpoint, and if in addition thereto they shall find that it is to the best interest of the sub-district involved that such facilities be installed, they may in their discretion reverse the decision of the Commission, in which event they may direct the Commission to proceed with the installation of such facilities as may be ordered by the County Commissioners; and the decision of the County Commissioners shall be final.*

*426. The Commission shall cause surveys, plans, specifications and estimates to be made for water supply and sewerage systems in those portions of Wicomico County in which the Commission exercises authority, and shall divide each sanitary district into water and sewerage districts in such way as shall, in its judgment, best serve*