

incorporated towns or cities and Special Improvement Districts, provided that a petition requesting any of said improvements shall be presented to the County Commissioners signed by the owners of at least 51% of the abutting front footage of the property adjoining the roadways, alleys, curbs, sidewalks or gutters to be improved.

(b). The Board of County Commissioners shall, by proper ordinance or resolution, adopt all necessary rules and regulations for the construction, maintenance or operation of said improvements and, shall fix the time and manner of payment, and all special assessments or taxes levied by the said Board of County Commissioners, shall be treated in all respects as county taxes, collected by the County Treasurer, and shall have all of the priorities and lien rights of county taxes. Whenever the Board of County Commissioners shall be required to make any special assessment against abutting land for street improvement, whether for the construction of roadways, sidewalks, curbs or gutter and/or storm drainage, any or all of them and such lot is located at the intersection of two streets and is what is known as a corner lot, the Board of County Commissioners shall have the power to make an assessment for the number of feet in the front of such lot, where the said improvement abuts on the front of such lot, and in case the improvement abuts on the side of such a lot, the assessment made for such improvement against the lot shall be for one-half of the number of linear feet of the side of said lot, not to exceed a total exemption of fifty linear feet, and for the purpose of assessment the short side of such lot shall be considered the front of such lot, and in cases where the two sides are equal, the Board of County Commissioners shall determine which is front and which is the side of such lot, and such determination shall be final and conclusive; and, provided, that in cases of lots abutting on more than two streets, and of lots of irregular or unusual shape, and in cases of lots abutting on two or more streets where in one or more of such streets, roadways, sidewalks, curbs, gutter or storm drainage and street improvements, or any or all, have been, or are about to be, constructed under such circumstances as not to subject such lots to a special assessment by the Board of County Commissioners, the Board of County Commissioners shall have full power and authority to adjust assessments to be made against such lots for the cost of improvements herein authorized abutting such lots to such an amount as shall be just and equitable, and the cost of improvements thus exempted shall be included in the assessments to be made against the abutting property included in the project, and such adjustments as may be made by the Board of County Commissioners shall be final and conclusive.

(c) The County Commissioners of Prince George's County, for the purpose of making any of the above mentioned improvements are hereby given full power and authority to borrow upon the faith and credit of Prince George's County such sum or sums as may be needed for the purposes above mentioned, to fix the maturity or maturities of any such debt, the interest rate or rates, not exceeding five per centum (5%) per annum, and manner and place of payment, and in each instance to issue their bonds or notes or other evidences of indebtedness for the amount of moneys so borrowed. Said bonds, notes or other evidences of indebtedness shall be issued in groups or series, each such group or series to be appropriately identified with the im-