

the project is not feasible from an engineering or financial standpoint, then the Commission may in its discretion deny the petition. If the Commission shall deny the petition, a majority of the land owners in said area or locality may petition the Commission to prepare surveys, plans, engineer's reports and estimates and all costs to be incurred in making said surveys, plans, engineer's reports and estimates, shall be borne by the land owners within the area or locality, which estimated cost 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 area or locality, 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 interests and penalties and in every respect be treated as county taxes. The County Treasurer shall credit to the Commission said tax funds as collected.

(b) After the Commission has been credited with the expense to be incurred in the preparation of the surveys, plans, engineer's reports and estimates, then the Commission shall cause to be prepared such surveys, plans, engineer's 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 once a week for three (3) successive weeks and by handbills posted and circulated in the area or locality where said proposed district is contemplated, which notice shall specify the proposed area to be served, *and the proposed urban service or services to be furnished therein*, 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 and the establishment of a [sanitary] district. If the probable costs of the proposed facilities in said new district, *together with the unamortized balance of the cost of all facilities previously installed by the Commission in the area involved*, is estimated to exceed fifteen per cent (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 or *in the judgment of the Commission* is not necessary for the health, safety and welfare of the residents in said area or locality, 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 handbills posted and circulated within the area or locality 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 costs of installing such facilities and establishing a new district, *together with the unamortized balance of the cost of all facilities previously installed by the Commission in the area involved*, will not exceed fifteen per cent (15%) of the assessed property value as fixed for county taxation purposes within said area or locality, 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 necessary to the public health, safety and welfare of the residents therein that said [sanitary] district be established, they may in their discretion