

thereby on a square foot basis and the said county commissioners may contribute to the cost of any such improvements from general funds.

23F. In the exercise of the powers granted by Section 23E herein, the county commissioners may, by proper ordinance passed in accordance with the provisions of Section 3 of Article 25 of the Annotated Code of Maryland (1957 Edition), adopt all necessary rules and conditions for the construction and maintenance of such drainage projects. Such ordinance may also provide for the annual benefit assessment to be levied against the abutting properties and other properties deriving a benefit from such drainage project on a square foot basis for the purpose of reimbursing the county for the cost of such projects and the time and manner of payment, but not to exceed five years.

Annual benefit assessments shall be a first lien upon the property against which they are assessed, until paid, subject only to prior State and County taxes, and if any property be sold for State and County taxes, and there remains a surplus, then the county commissioners may upon proper petition to the Circuit Court be allowed the payment of their lien.

23G. For the purpose of giving notice to the general public as to existing liens and charges against any property for benefit assessments, the county commissioners shall keep a public record of all names of property owners and the location of said property, and the amount of said benefit charges among the land records of Wicomico County under the supervision of the clerk of the circuit court, and the recordation with said clerk of said benefit assessments shall be legal notice of such liens.

23H. The county commissioners shall, on or before July 1 of each year, certify its benefit assessments hereunder to the Treasurer of Wicomico County for collection from the property owners affected, and said treasurer shall add said benefit assessments to the State and county property tax bills for collection by October 1 in each year without interest or discount, and upon failure of payment of said benefit assessments, they may be deducted from any surplus in the hands of the treasurer after a sale for non-payment of State and county property taxes under proper order of the Circuit Court. In the alternative, the lien created in favor of annual benefit assessments may be enforced by bill in equity or action in personam.

23-I. Any interested person, feeling aggrieved by the levying of any benefit assessment under this section shall have the right to appeal to the Circuit Court for Wicomico County within thirty days after the final adoption of the ordinance by the county commissioners and such court, sitting without a jury, is authorized to hear and determine whether the county commissioners acted pursuant to the authority granted herein and whether the benefit assessments levied pursuant to the provisions of this Act are fair and equitable and imposed according to law.

23J. The authority extended to the county commissioners by this section shall be in addition to, but not in substitution of, the powers hereinbefore vested in them for the construction and maintenance of drainage projects in Wicomico County.