

may also provide for annual benefit assessments to be levied against the abutting properties for the purpose of reimbursing the county for the cost of such improvements and the time and manner of payment, but not to exceed ten 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 petition to the Circuit Court be allowed the payment of their lien.

328B.

For the purpose of giving notice to the general public as to existing liens and charges against any property for benefit assessments, ~~The~~ the County Commissioners shall keep a public record of all names of property owners and the locations of said property, and the amount of said benefit charges among the Land Records of Carroll 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.

328C.

The County Commissioners shall, on or before January 1, of each year, certify its benefit assessments hereunder to the ~~Treasurer of Carroll County~~ COLLECTOR OF STATE AND COUNTY TAXES FOR CARROLL COUNTY for collection from the property owners affected, and said ~~Treasurer~~ COLLECTOR 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, SUBJECT TO DISCOUNT AND INTEREST ALLOWANCES OR CHARGES AS NOW PROVIDED BY LAW FOR CARROLL COUNTY TAXES ON REAL PROPERTY 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 the annual benefit assessments may be enforced by bill in equity or by action in personam.

328D.

Before the powers granted by this section to the County Commissioners shall be exercised there shall first be the petition of property owners as hereinbefore provided requesting improvements; public hearing upon said petition after ten days' notice in a newspaper regularly published in Carroll County; approval of said petition by the County Commissioners; and the passage of an appropriate ordinance, pursuant to the authority of this section, setting forth the improvements being constructed, the property owners affected, and all material terms of the annual benefit assessments levied to pay the cost of said improvements, or any reasonable portion thereof, as determined by the County Commissioners; provided that no assessment shall exceed ten per centum (10%) of the assessed value of the property after giving effect to benefits accruing thereto from the improvement for which assessed.

328E.

Any interested person feeling aggrieved by the levying of any benefit assessment under this section shall have the right to appeal