which class and sub-division their respective properties fall and the charge determined upon, naming also, in said notice a time and place, when and at which time said owner will be heard. Such notice may be mailed to the last known address of the owner, or served in person upon any adult occupying the premises or in case of a vacant or unimproved property posted upon the premises. The classification of and the benefit assessed against any property as made by the Commission shall be final, subject only to revision at said hearing. The Commission may change the classification of property from time to time as said properties change in the uses to which they are put.

132.

(g) The Commission shall at any time permit a connection with a water main or sewer by the property owner whose property does not abut on said water main or sewer and who has not previously thereto paid a benefit charge for the construction of said water main or sewer, provided, said Commission shall classify said property and determine a front foot charge to be paid by said property owner as though his or her property abutted upon said water main or sewer; and in the event of such connection being made, said property owner and said property as to all charges, rates and benefits shall stand in every respect in the same position as if the said property abutted upon a water main or sewer. Said benefit charges shall be fixed, as provided in this said Section 132, by the Commission and certified to the Treasurer of Howard County, who shall include said charges on the County tax bills and shall collect same for the use and benefit of the said Commission, and remit the said charges to it at least quarterly; said charges, as certified, fixed and levied, as aforesaid, shall be payable, without discount, but shall bear interest at the rate of one-half per centum per month if not paid [within ninety days from the effective date of the said annual assessment] *on or before October 1.*

SEC. 18. *And be it further enacted,* That ~~Section~~ SECTIONS 4 (A), 130(a), 132 AND 133 of the Code of Public Local Laws of Kent County (1959 Edition, being Article 15 of the Code of Public Local Laws of Maryland), title "Kent County," ~~subtitle~~ SUBTITLES, RESPECTIVELY, "AUDIT" AND "County Treasurer," be and ~~it is~~ THEY ARE hereby repealed and re-enacted, with amendments, to read as follows:

4.

(A) THE ACCOUNTANT SHALL MAKE A FULL REPORT, NOT LATER THAN THE FIFTEENTH DAY OF OCTOBER, EACH YEAR, TO THE BOARD OF COUNTY COMMISSIONERS OF KENT COUNTY, CONTAINING AN ACCURATE AND COMPLETE STATEMENT OF ALL RECEIPTS AND DISBURSEMENTS OF PUBLIC MONIES PROPERLY GROUPED AND CLASSIFIED, WITH SUCH COMPARISONS, DEDUCTIONS AND CRITICISMS, IN CONNECTION WITH THE AUDIT AS WILL GIVE THE CITIZENS AND TAXPAYERS OF KENT COUNTY AN INTELLIGENT UNDERSTANDING OF ALL RECEIPTS AND EXPENDITURES OF PUBLIC MONIES.

130. Collection of Taxes.

(a) Tax bills. It shall be the duty of the County Treasurer each