

tion by the County Commissioners; and the passage of an appropriate ordinance, pursuant to the authority of this section, setting forth the improvements being proposed, the property owners directly 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.

(e) Any interested person feeling aggrieved by the levying of a benefit assessment under this section has the right to appeal to the Circuit Court for Harford County within thirty days after the final adoption of the ordinance by the County Commissioners; and the Court, sitting without a jury, may 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 sub-title are imposed according to law.

(f) The authority extended to the County Commissioners by this section is in addition to, but not in substitution of, the powers heretofore vested in them for the improvement of roads in Harford County.

443. SPECIAL ASSESSMENTS FOR PUBLIC ROADS

(a) ~~Special assessments for public roads.~~ The County Commissioners of Harford County have the power to levy and collect taxes in a form of special assessments upon property in a limited and determinable area for special benefits conferred upon the property by the installation, construction or reconstruction of roads, curbs and gutters, storm drainage facilities, roadside beautification, and sidewalks and to provide for the payment of all or any part of these projects out of the proceeds of the special assessment. The cost of any project to be paid in whole or in part by special assessments may include the direct cost thereof; the cost of any land acquired for the project; the interest on bonds, notes, or other evidences of indebtedness issued in anticipation of the collection of special assessments; a reasonable charge for administering services; and any other item of cost which may reasonably be attributed to the project. The County Commissioners, in their discretion may pay a portion of the cost of any project financed hereunder from moneys appropriated for such purposes in the highways budget of the Department of Public Works.

(b) Procedure. The procedure for special assessments as authorized in this section is as follows:

(1) The cost of the project being charged for shall be assessed according to the front foot rule of apportionment or some other equitable basis determined by the County Commissioners.

(2) The amount assessed against any property for any project or improvement shall not exceed the value of the benefits accruing to the property therefrom, nor shall any special assessments be levied which shall cause the total amount of the special assessments levied by the county and outstanding against any property at any time, exclusive of delinquent installments, to exceed twenty-five per centum (25%) of the assessed value of the property after giving effect to