

(b) The Board of County Commissioners may by proper ordinance or resolution, adopt all necessary rules and regulations for the construction, maintenance, or operation of said improvements, municipal functions, governmental services, and, shall fix the amount, time and manner of payment and all taxes so levied by said Board shall be treated in all respects as County taxes, collected by the County Treasurer, and shall have all of the priority and lien rights of other County taxes.

(c) Tax levy and special assessment.

The County Commissioners shall by ordinance, resolution or levy fix the time and manner of the payment of the costs of such services, functions or improvements which shall include principal and interest. It is provided, however, that any special assessment tax so proposed shall not be adopted by ordinance, resolution or otherwise, until the County Commissioners shall give a notice, to be published at least once a week for two successive weeks in one or more newspapers published in Prince George's County which has a circulation in the area affected, which notice shall state the date on which said assessment or levy is proposed to be made and advising all property owners to appear at a time and place stated in said notice, to show cause, if any there be, why the said assessment or levy should not be made as proposed. Any property owner aggrieved by the action of the County Commissioners shall have the right to appeal to the Circuit Court of Prince George's County, provide such appeal is taken within thirty days next succeeding the date on which said assessment is made.

(1) The special assesment tax levy by the Commissioners for the improvements as provided in Section 18-24 (a) 1, "the construction, reconstruction of roads, bridges, streets, alleys, sidewalks, curbs and gutters with storm drainage incident thereto," shall be on a special benefit assessment basis. When the Commissioners shall be required to make the special assessment against the abutting land for these improvements, whether for the construction of roadways, bridges, sidewalks, curbs or gutters and/or storm drainage incident to such improvements, any or all of them, and such lot is located at the intersection of two streets and is what is known as a corner lot, the Board of County Commissioners shall have the power to make an assessment for the number of feet in the front of such lot, where the said improvement abuts on the front of such lot, and in case the improvement abuts on the side of such a lot, the assessment made for such improvement against the lot shall be for one-third of the number of linear feet of the side of said lot, and for the purpose of assessment the short side of such lot shall be considered the front of such lot, and in cases where the two sides are equal, the Board of County Commissioners shall determine which is front and which is the side of such lot, and such determination shall be final and conclusive; and provided, that in cases of lots, where it be determined to be inequitable to place the entire cost of such improvements upon property abutting; or of lots abutting on more than two streets and of lots of irregular or unusual shape, and in cases of lots abutting on two or more streets where in one or more of such streets, bridges, roadways, sidewalks, curbs, gutters or storm drainage and street improvements, or any or all, have been or are about to be constructed under such circumstances as not to subject such lots to a special assessment by