

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.

(b) For the purpose of giving notice to the general public as to existing liens and charges against any property for benefit assessments, the County Treasurer of Queen Anne's County shall keep a public record of the names of property owners and amount of said benefit charges. The record so maintained by the Treasurer of said benefit assessments shall be legal notice of such liens.

(c) The County Commissioners shall, on or before January 1 of each year, certify its benefit assessments hereunder to the Collector of State and County Taxes for Queen Anne's County for collection from the property owners affected, and said Collector shall add said benefit assessments to the State and County property tax bills for collection each year (subject to discount and interest allowances or charges as now provided by law for Queen Anne's County taxes on real property) 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 Collector of State and County Taxes for Queen Anne's County 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 by the annual benefit assessments may be enforced by bill in equity or by action in personam.

(d) 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 Queen Anne's 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 the total assessed value of the property, excluding any improvements thereon, after giving effect to benefits accruing thereto from the improvement for which assessed.

(e) 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 Queen Anne's 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 imposed according to law.

(f) The authority extended to the County Commissioners by this section shall be in addition to, but not in substitution of, the powers