34Y.

The employee, as designated above may enter into such annual contracts as may be required for performance of the work or may cause any part or parts thereof to be performed or furnished by the County and may employ the necessary labor and provide, by purchase order when necessary, the required materials and equipment and shall cause the said work to be performed or furnished. It may issue interdepartmental purchase orders for the furnishing of maintenance or incidental services or supplies, where necessary or in the public interest by reason of circumstances, such purchase orders to be at established rates or upon terms that may be agreed upon between the said Board and the board or other proper officers of the department from which the purchase may be made.

The costs and expenses of all work to be done or furnished by the County shall be paid for from the special fund for the work provided for in Section 34DD hereof, or out of any fund which may be provided or advanced by the Commissioners for expenditure for such purposes. The payments so advanced may be reimbursed from the special fund when moneys are available therein.

34Z.

Annually on or before January 31st, the Board shall prepare an estimate of the expenditures required for the maintenance and improvement of open areas under its charge for the ensuing year and if sufficient funds are not available in the special fund for that purpose, shall file an assessment report with the Commissioners prior to February 28th. The estimate may also include any advance made pursuant to Section 34CC or any previous year or years' deficiency pursuant to Section 34DD and shall include the incidental expenses of the assessment proceedings. The assessment report shall include a proposed assessment of all of the estimated costs and expenses of the improvement proposed to be assessed upon the several lots or parcels of land in proportion to the respective assessed valuations of said lots or parcels of land and the improvements thereon as they are shown on the last tax roll of Carroll County. Said assessment shall show the parcel number for each such lot or parcel of land as the respective numbers appear on the assessment diagram on file with the Assessor and shall make reference thereto.

The report may contain recommended corrections or changes in the assessment diagram, including changes in the parcel numbers, to reflect changes in ownership or the division of lots of parcels of land, as deemed appropriate by the Assessor. The Commissioners may order the original diagram corrected or changed as to the division or dimensions of lots or parcels of land within the district in such manner as shall seem just and as may in their judgment be necessary in order that the costs of the work or improvement ordered may be properly assessed against the properties benefited.

Upon presentation of the assessment report, the Commissioners shall set a date for the hearing of protests thereto and shall instruct that notices of said hearing be published in the manner provided for in Section 34L hereof. At said hearing if no protests are received or if protests are denied by a vote of two-thirds of the Commissioners,