properties in the Metropolitan District, at such time or times as they are connected to, or apply for the connection to, a sewerage system constructed or to be constructed by the Department of Public Works, an assessment to pay a portion of the cost of the facilities in such system, which serve or will serve all properties connected therewith, including sewerage treatment plants, disposal fields, lagoons, pumping stations and interceptor sewers. Said assessment shall be known as an assessment in aid of construction, and may be imposed to pay in part the cost of any of the above described facilities irrespective of whether they are located within or beyond the boundaries of the Metropolitan District or within or beyond the boundaries of Howard County. The County Council shall DIRECTOR OF PUBLIC WORKS MAY adopt an assessment, uniform in amount as to all properties connected, or it may adopt and from time to time alter or amend, a variable assessment determined, as to each property on the basis of intensity of use or volume of sewage generated. In adopting any such system of variable assessments, the County Council DIRECTOR OF PUBLIC WORKS shall first fix a basic measure of use, to be known as a sewage unit, shall then fix a uniform charge for such sewage unit, and shall determine the assessment for each property on the basis of one sewage unit or any multiple thereof, depending upon intensity or volume of use as aforesaid. An assessment in aid of construction shall be imposed only once with respect to each property and shall be collected by the Director of Finance in a lump sum at the time above mentioned, except that the Director of Public Works may authorize the collection in installments not to exceed a period of three (3) years, with interest and service charge. All receipts from assessments in aid of construction shall be credited by the Director of Finance to a special construction account established on its books and said receipts shall be used only for payments on account of the cost of the facilities above described or to liquidate bonds issued by the Metropolitan District for such purpose, to the end that the special benefit assessments and ad valorem taxes imposed and levied therefor pursuant to this subtitle may be correspondingly reduced; provided, however, that the imposition of any such assessments in aid of construction may be terminated by the County Council whenever, in its judgment, it shall determine that the burden of paying a portion of the cost of the facilities above described has been equitably distributed among all properties connected with such sewerage system.

20.312—Taxing Powers; Collection of Funds

For the purpose of retiring the bonds authorized to be issued and of paying the interest thereon, and for the payment of salaries and other expenses of the Department of Public Works RELATED TO WATER AND SEWER SYSTEMS, the County Council shall cause to be levied, against all assessable property within said Metropolitan District for which said bonds have been issued annually so long as any of said bonds are outstanding and not paid, a tax sufficient to provide such sums, as the County Council may deem sufficient and necessary, in conjunction with any amounts as the Director of Public Works may estimate that he will be able to collect out of the benefit assessments, as provided in Section 20.309 therefor levied, but not yet paid and any other funds then available for the purpose to meet the interest on said bonds as it becomes due and to pay the principal thereof as the bonds mature, and the said salaries and expenses as aforesaid, and said tax shall be determined, levied, collected and paid over. The County Council shall determine in the manner above prescribed the amount which it deems necessary to be raised during the ensuing year for the payment of interest and principal of all serial bonds