

sanitary sewers, storm water sewers, curbs, and gutters and by the construction, and paving of public ways and sidewalks or parts thereof, and to provide for the payment of all or any part of the above projects out of the proceeds of such special assessments. 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 connection with such project, a reasonable charge for the service of the administrative staff of the Town, and any other item of cost which may reasonably be attributed to the project.

Sec. 82-80. (Procedure). The procedure for making special assessments shall be as follows: (a) 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 Board. (b) The amount assessed against any project or improvement shall not exceed the value of the benefits accruing to the property therefrom. (c) When desirable, the affected property may be divided into different classes to be charged different rates, but, except for this, any rate shall be uniform. (d) All special assessment charges shall be levied by the Board by ordinance. Before levying any special assessment charges, the Board shall hold a public hearing. The treasurer shall cause notice to be given stating the nature and extent of the proposed project, the kind of materials to be used, the estimated cost of the project, the portion of the cost to be assessed, the number of installments in which the assessment may be paid, the method to be used in apportioning the cost, and the limits of the proposed area of assessment. The notice shall also state the time and place at which all persons interested, or their agents or attorneys, may appear before the Board and be heard concerning the proposed project and special assessment. Such notice shall be given by sending a copy thereof by first class mail to the person in whose name the property is assessed for taxation purposes and by publication of a copy of the notice at least once in a newspaper of general circulation in the Town. The treasurer shall present at the hearing a certificate of publication and mailing of copies of the notice, which certificates shall be deemed proof of notice, but failure of any owner to receive the mailed copy shall not invalidate the proceedings. The date of hearing shall be set at least ten and not more than thirty days after the treasurer shall have completed publication and service of notice as provided in this section. Following the hearing, the Board, in its discretion, may vote to proceed with the project and may levy the special assessment. (e) Any interested person feeling aggrieved by the levying of any special assessment under the provisions of this Charter shall have the right to appeal to the Circuit Court for Prince George's County within ten days after the levying of any special assessment by the Board. (f) Special assessments may be made payable in annual or more frequent installments over such period of time and in such manner as the Board may fix and determine. The Board shall determine on what date installments shall be due and payable. Interest may be charged on installments at a rate or rates to be determined by the Board. (g) All special assessment installments shall be overdue six months after the date on which they become due and payable. If any one installment becomes overdue, the entire amount of the special assessment shall be deemed to be overdue. All special assessments shall be liens on the property and may be collected in the same manner as Town taxes. (h) All special assessments shall be billed and collected by the treasurer.