

(A) FOR THE PURPOSE OF PROVIDING FOR THE PAYMENT OF THE PRINCIPAL OF AND THE INTEREST ON THE BONDS ISSUED BY THE COUNTY UNDER THE TERMS AND CONDITIONS OF THIS CHAPTER FOR THE CONSTRUCTION OF DRAINAGE SYSTEMS, THERE MAY BE LEVIED BY THE BOARD, ON BEHALF OF THE COUNTY, A SPECIAL ASSESSMENT TO BE KNOWN AS A DRAINAGE AREA ASSESSMENT AGAINST ALL OF THE PROPERTIES WITHIN THE DRAINAGE AREA SERVED BY THE SYSTEM, WHETHER IMMEDIATELY OR REMOTELY, WHICH THE BOARD MAY DETERMINE TO BE SPECIFICALLY BENEFITED BY THE SYSTEM, BASED ON THE AREA OR ON THE ASSESSED VALUE OF ALL OF THE PROPERTY BELONGING TO ANY OWNER WITHIN THE DRAINAGE AREA AND SO BENEFITED, WHICH SPECIAL ASSESSMENT SHALL BE UNIFORM THROUGHOUT THE AREA AFFECTED. THIS SPECIAL ASSESSMENT SHALL BE MADE ON EITHER AN AREA BASIS OR ON AN ASSESSED VALUATION BASIS, WHICHEVER IS DEEMED MORE EQUITABLE AND JUST BY THE BOARD, AND THE SELECTION MADE BY THE BOARD SHALL BE FINAL AND CONCLUSIVE. THE SPECIAL ASSESSMENT, IF LEVIED, SHALL BE LEVIED ANNUALLY IN AN AMOUNT DEEMED EQUITABLE AND JUST (TAKING INTO ACCOUNT THE BENEFIT TO THE PROPERTIES IN THE DRAINAGE AREA) BY THE BOARD AND SHALL BE USED TO MEET ALL OR A PART OF THE PRINCIPAL AND INTEREST REQUIREMENTS OF THE BONDS OUTSTANDING, THE PROCEEDS OF WHICH WERE USED FOR THE CONSTRUCTION, AND RELATED EXPENSES, OF THE DRAINAGE SYSTEM INSTALLED IN THE DRAINAGE AREA. BEFORE THE SPECIAL ASSESSMENT AS PROVIDED BY THIS SECTION OF THIS CHAPTER IS LEVIED, THE BOARD SHALL MAIL TO THE OWNERS OF ALL PROPERTIES WITHIN THE DRAINAGE AREA OR PART THEREOF UPON WHICH IT PROPOSES TO LEVY A SPECIAL ASSESSMENT, AT THE ADDRESS OF THE OWNER AS APPEARS FROM THE TAX RECORDS OF FREDERICK COUNTY, NOTICE THAT THE SPECIAL ASSESSMENT IS TO BE LEVIED AND GIVING THE PROPERTY OWNERS AN OPPORTUNITY TO BE HEARD THEREON AT A TIME AND PLACE FIXED IN THE NOTICE. AT THE HEARING, THE BOARD MAY ADJUST THE SPECIAL ASSESSMENT, MAINTAINING, HOWEVER, THE UNIFORMITY OF THE BASE RATE OR PERCENTAGE OF LEVY.

(B) IN ANY EVENT, THE BOARD SHALL LEVY ANNUALLY, ON BEHALF OF THE COUNTY, AN AD VALOREM TAX UPON ALL LEGALLY ASSESSABLE PROPERTY IN A DRAINAGE AREA IN A SUFFICIENT AMOUNT, TOGETHER WITH ANY DRAINAGE AND ASSESSMENTS AND ANY OTHER FUNDS AVAILABLE FOR THE PURPOSE, TO MEET THE PRINCIPAL AND INTEREST REQUIREMENTS, WHEN DUE, OF ANY BONDS OUTSTANDING, THE PROCEEDS OF WHICH WERE USED FOR THE CONSTRUCTION, AND RELATED EXPENSES, OF A DRAINAGE SYSTEM INSTALLED IN A DRAINAGE AREA.

§ 10A-20. § 10A-27.

(a) For the purpose of carrying out the provisions of this chapter, the [commission] COUNTY may make a charge for every [drainage,] sewer and water connection. The funds derived from these charges may be used for payment of principal and interest on bonds, accumulating funds for capital improvements, for acquisition and construction of water AND sewerage [and drainage] systems and the operation and maintenance thereof and for the purchase of equipment and supplies necessary to the operation of the [commission]