

the County Commissioners may appeal [the same] to the Circuit Court for Washington County within [ten] 10 days following receipt of the notice.[; if] IF no appeal is taken within the period, the action of the County Commissioners shall be final and [no] further appeal may NOT be taken [therefrom].

(f) Commissioners' responsibilities; rescission of approval. Following the decision of the County Commissioners to establish a district, and after the expiration of the appeal period without an appeal being taken [therefrom], the County Commissioners shall [do the following]:

(1) Cause surveys to be made as well determine the lengths of the various frontages of land abutting the road to be improved assessable under this section for the improvement of the road.

(2) Cause an advertisement for bids for the improvements to the road to be published at least [two] 2 times in [two] 2 successive weeks in some newspaper of general circulation in the County.

(3) Cause a notice to be mailed or otherwise delivered to all of the owners of assessable frontage on the road setting forth the names of all the owners, the lengths of their respective assessable frontages, the amount of the lowest responsible bid for the improvements and the individual amounts which the County Commissioners propose to assess as the share of each owner.

(4) [If] PASS A RESOLUTION RESCINDING PREVIOUSLY GIVEN APPROVAL IF, within the period of 15 days following the mailing or delivery of the last of the notices provided in paragraph (3), a petition against the creation of the district, signed by over 75 percent of the owners, is received by the County Commissioners[, it shall pass a resolution rescinding the preliminary approval previously given and]; IF SO RECEIVED, the district [shall] MAY not be created.[; if] IF no such petition is received by the County Commissioners within the 15-day period, it shall pass a resolution making final the preliminary approval and the district will then be in existence.

(g) Billing for improvements; liens. Following the final creation of the district, the County Commissioners shall bill each of the owners for the amount of his [or her] respective share of the costs of the improvements, and the amount of each share shall be a lien against so much of the land and property of each owner as [shall lie] LIES within the boundaries of the district in the same manner that real property taxes are liens on the property against which they are assessed.[, and the] THE County Commissioners may collect the shares from each of the owners and, in so doing, [to] have the same powers as now are, or in the future may be, available to them for the collection of real property taxes.