- (b) Also for this purpose, the county board of managers may at any time levy a tax for drainage improvements maintenance on the lands benefited. Taxes for maintenance purposes shall be levied, collected and disbursed in the same manner as were the original taxes for drainage improvements, EXCEPT THAT THE BOARD OF MANAGERS MAY, AT ANY TIME, DETERMINE WHICH LAND IS CLASSIFIED AS WOODLAND OR CROPLAND.
- (c) If the board of managers requests, the county commissioners may appoint a board of drainage viewers to evaluate changes in land use made after the original assessment for drainage improvement. The county board of managers may use the evaluation report as a basis for the levy of a tax for drainage improvements maintenance.
- (A) A majority of the landowners or the owners of a majority of the land in a public drainage association established under this subtitle may petition the board of county commissioners of the county in which such association was organized for the dissolution of the association. Such petition must be accompanied by a complete list of the creditors of the association, sworn to by the board of managers.

The board of county commissioners shall thereupon set a date for a public hearing upon the petition, and shall give at least thirty days' previous notice by written or printed notice mailed to each landowner included in the drainage association and to each creditor, and by notice in a newspaper or newspapers published in the county or counties in which such drainage association is located, giving the time, place and object of such meeting.

Following such public hearing the board of county commissioners may, in their discretion, deny or [confirm] APPROVE the petition for dissolution. In case of [confirmation] APPROVAL, the same notices shall be given as for the hearing on the petition. After payment of all bills, any balance in the county treasury to the credit of the dissolved association shall be distributed to the landowners in proportion to their original assessments.

- (B) IN THIS SECTION, "INACTIVE ASSOCIATION" MEANS A PUBLIC DRAINAGE ASSOCIATION ESTABLISHED UNDER THIS SUBTITLE THAT FOR AT LEAST 5 YEARS HAS NOT SUBSTANTIALLY COMPLIED WITH THE MAJORITY OF ORDINARY OPERATING PROCEDURES REQUIRED UNDER THIS SUBTITLE INCLUDING:
- (1) THE MAINTENANCE OF ONGOING AND CURRENT INFORMATION IN THE WATERSHED FILE AT THE OFFICE OF THE CLERK OF THE BOARD OF COUNTY COMMISSIONERS;
- (2) ELECTIONS OF A BOARD OF MANAGERS AND OFFICERS OF THE BOARD;
- (3) AN ANNUAL MEETING OF OWNERS OF LAND WITHIN THE ASSOCIATION;
- (4) THE SUBMISSION OF AN ANNUAL REPORT BY THE BOARD OF MANAGERS TO THE CLERK OF THE BOARD OF COUNTY COMMISSIONERS;