

reflect changes in ownership or the division of lots of parcels of land, as deemed appropriate by the Assessor. The Commissioners may order the original diagram corrected or changed as to the division or dimensions of lots or parcels of land within the district in [such] A manner as shall seem just and as may in their judgment be necessary in order that the costs of the work or improvement ordered may be properly assessed against the properties benefitted.

(c) Hearing on assessment report. Upon presentation of the assessment report, the Commissioners shall set a date for the hearing of protests [thereto] CONCERNING THE ASSESSMENT REPORT and shall instruct that notices of hearing be published in the manner provided for in [Section 3-35 hereof] § 8-208 OF THIS TITLE. At hearing if no protests are received or if protests are denied by a vote of two-thirds of the Commissioners, the Commissioners shall declare their confirmation of the assessment and shall [thereafter], by ordinance, order the improvement as proposed in the assessment report.

(d) Notice of assessments. Immediately [thereafter] AFTER THE COMMISSIONERS ORDER THE IMPROVEMENT AS PROPOSED IN THE ASSESSMENT REPORT, the Administrative Assistant shall record a notice of assessment, whereupon [said] THE assessment shall attach as a lien upon the property assessed.

[3-50.] 8-504. Assessment; maximum, collection.

The annual special assessment levied for maintenance and improvement of open areas in any year shall not exceed twenty-five cents on each one hundred dollars of assessed value of taxable land and improvements within the district. The special assessment shall be levied and collected at the same time, in the same manner, by the same officers, and with the same interest and penalties as general taxes levied by the Commissioners.

[3-51.] 8-505. Same; procedure.

(a) Collection. Notwithstanding any other provisions of this [subheading] TITLE it shall be sufficient for the ordinance ordering each annual assessment to state the fact that the several assessments shall be collected by and payable to the County Tax Collector along with the general taxes levied for county purposes and shall be subject to the same penalties and enforcement provisions relating to [said] general taxes.

(b) Billing. The Assessor shall furnish to county officials each year, the necessary information regarding the amounts of assessments that are to be billed for and collected by the County during the tax-paying period.

[3-52.] 8-506. Proceeds of special assessment.

(a) Special fund. The proceeds of [such] THE annual special assessments shall be paid to the County Treasurer who shall place the [same] PROCEEDS in a special fund, to the credit of the District and payment shall be made out of [such] THE special fund only for the purposes provided for in this [subheading] TITLE for such district. To expedite the making of any [such] maintenance or improvement, the Commissioners may at any time transfer into [said] THE special fund, out of any money in the general fund, [such] sums as it may deem necessary, and the sum so