

## [Benefit Assessments]

## SUBTITLE 2. BENEFIT ASSESSMENTS.

## [14-5.] 10-201. Construction and improvement; benefit assessments.

The County Commissioners of Carroll County are [hereby] authorized to construct and improve roads and drainage incident to [said] THE construction or improvement on or along private roads, after the approval of a petition of the majority of the property owners whose property abuts on the road to be constructed or improved requesting that [said] THE roads be taken into the county roads system. In the exercise of the powers granted by this section, the County Commissioners may by proper ordinance, passed in accordance with the provisions of Section 3 of Article 25 of the Annotated Code of Maryland [(1957 Edition, as amended)], adopt all necessary rules and conditions for the acceptance, construction, and maintenance of [such] THE roads and/or other authorized improvements by the county. [Such] THE ordinance may also provide for annual benefit assessments to be levied against the abutting properties for the purpose of reimbursing the county for the cost of [such] THE improvements and the time and manner of payment, but not to exceed ten years. Annual benefit assessments shall be a first lien upon the property against which they are assessed, until paid, subject only to prior State and county taxes, and if any property be sold for State and county taxes, and there remains a surplus, then the County Commissioners may upon petition to the Circuit Court be allowed the payment of [their] THE ANNUAL ASSESSMENTS lien.

## [14-6.] 10-202. Record of benefit assessments; liens.

For the purpose of giving notice to the general public as to existing liens and charges against any property for benefit assessments, the County Commissioners shall keep a public record of all names of property owners and the locations of [said] THE property, and the amount of [said] THE benefit charges among the Land Records of Carroll County under the supervision of the Clerk of the Circuit Court, and the recordation with [said] THE Clerk of [said] THE benefit assessments shall be legal notice of [such] THE liens.

## [14-7.] 10-203. Certification of benefit assessments.

The County Commissioners shall, before July 1, of each year, certify [its] THE benefit assessments [hereunder] UNDER THIS SUBTITLE to the Collector of State and County taxes for Carroll County for collection from the property owners affected, and [said] THE Collector shall add [said] THE benefit assessments to the State and county property tax bills for collection each year, subject to discount and interest allowances or charges for Carroll County taxes on real property [and upon]. ON THE failure of payment of benefit assessments, [they] THE BENEFIT ASSESSMENTS may be deducted from any surplus in the hands of the Treasurer after a sale for nonpayment of State and county property taxes under proper order of the Circuit Court. In the alternative, the lien created in favor of the annual benefit assessments may be enforced by bill in equity or by action in personam.