

(g) The annual benefit assessment or other charge as above specified is a lien [upon] ON the property against which it is assessed until paid, any statute of limitations to the contrary notwithstanding, subject only to prior State and county taxes. If any property is sold for State [and/or] OR county taxes, or both, by the Director of Finance of the County, and if after sale there is a surplus after all costs and expenses incident to [such] THE sale shall have been paid, the County, upon proper petition to the Circuit Court shall be allowed any balance from the surplus, and shall be a preferred lienor to the extent of its lien; and for the purpose of giving notice to the general public as to existing liens and charges against any property within Carroll County abutting [upon] ON any water or sewer main, or connected [thereto] TO ANY WATER OR SEWER MAIN, the Board shall keep a public record of all names of owners of property, locations of [said] property, lot numbers when of record, and the amount of [such] THE benefit assessments, water service charges, or [such] other charges, that may become liens from time to time. [Such] THE records shall be kept in the office of the Board as a public record, and when so kept shall be legal notice of all existing liens within Carroll County. The Board shall request the Director of Finance of the County to print a notice on the State and county tax bills that benefit assessments and other charges for water and sewer services must be paid in the office of the Board or elsewhere as the Board may designate.

[15-20A.]14-703. Special assessments.

(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 [subtitle] TITLE 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] BENEFITTED 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] BENEFITTED, 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 subtitle is levied, the Board shall mail to the owners of all properties within the drainage area or part [thereof upon] OF THE DRAINAGE AREA ON which it proposes to levy a special assessment, at the address of the owner as appears from the tax records of Carroll 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.