

charges shall be fixed and levied in accordance with the above classification and subclassification thereof, or by agreement pursuant to section 32-22 of this Code; provided, however, that no front foot benefit charge shall be levied against any agricultural property until such property is connected with such water pipe or sanitary sewer, and, provided further, that when connected, the length of agricultural property to be assessed shall be limited to one hundred and fifty feet.

Sec. 32-48. Lien; when payable; method of collection generally.

The assessments and charges provided for in this division shall be and constitute a lien upon the property chargeable with the same until paid. Such lien, whether as to assessments and charges heretofore accrued or hereafter accruing, shall be and is hereby declared always to have been superior to any and all other liens against the property chargeable therewith, whether such other liens were created prior to or after the passage of Chapter 539 of the Acts of 1924, known as the Metropolitan District Act. Nothing herein contained shall in any manner be construed as affecting the lien of any other public taxes, charges or assessments for state or county purposes of any kind or nature whatsoever levied or charged against any property. The lien herein provided for shall have and is hereby declared always to have had priority of payment from the proceeds of the sale of any property chargeable therewith, subject only to the preferences of taxes provided by Section 202 of Article 81 of the Annotated Code of Maryland, 1957. All such assessments and charges, including those past due and in arrears as well as those due and becoming due in the future, except water service charges, which shall be collected as specified in Section 32-19 of this Code shall be due, if payable annually, on the first day of **[January]** *July* in each year and shall be collected by the treasurer of the county in the same manner and at the same time as state and county taxes are collected.

Sec. 32-49. Additional means of collection.

In addition to, but not in substitution of the aforesaid remedies, whenever the county may deem it necessary and advisable, it is empowered by written order to authorize and direct the treasurer of the county to proceed in his own name as such to enforce the lien of metropolitan district assessments and charges on any particular property specified in such order, by a bill in equity or to collect such assessments and charges by an action of assumpsit or by both a bill in equity and a suit at law as aforesaid. In the event any such annual assessment or charge be not paid when due, interest thereon, beginning on the first day of the following **[June]** *October*, shall be added at the rate of one-half of one per cent per month until paid. The fiscal year of the metropolitan district shall correspond with the **[calendar]** *fiscal year of the county* and **[on or]** prior to the first day of **[January]** *July* in each and every year, the county shall deliver to the treasurer of the county a statement showing the metropolitan district assessments and charges due and payable, including such as may be in arrears, identifying, with respect to each of such assessments and charges, the properties on which the same are liens. Such statement shall be made by appropriate notation on the assessment or tax ledgers of the county and on the tax rolls customarily delivered to the treasurer, or in such other appropriate manner, as the county may determine.