

Sec. 32-55.1 Extension not financially self-supporting; deficit charges.

When owners of sixty per cent of the assessable frontage of property binding on any highway or easement whether publicly or privately owned or maintained, shall desire an extension of a water or sewer pipe, or when for health reasons an extension of a water or sewer pipe is made necessary in the judgment of chief sanitary engineer, but the extension so desired or so required will not be financially self-supporting unless a deficit deposit is made with the county, then the amount of the deficit shall be determined by the chief sanitary engineer, and to each of the owners of the assessable frontage properties aforementioned will be charged the proportion of the deficit represented by the number of assessable feet frontage of such owner as compared with the total assessable frontage of all properties benefited by the extension. Such charges shall be added to the assessment accounts of such owners on or before **[October]** *April* 15th next succeeding the date service from such extension becomes available, and they shall be known as "Deficit Charges" and shall constitute a lien upon the properties chargeable with the same until paid and shall be collected by the director of finance in the same manner and at the same time as State and County taxes are collected. The director of finance is empowered to add one-tenth of such deficit charge to the tax bills on such property for each of the next succeeding ten years, with interest on each one-tenth thereof from the date when such charge was levied, and thereupon it shall be the duty of the director of finance to add the amount of one-tenth of the whole deficit charge, with interest at the rate of 6% per annum from the date when the whole deficit charge was levied, to the tax bill upon such property. Any property owner shall have the right to accelerate the payment of the ten installments aforesaid, without penalty or discount, at any time, to avoid the interest.

Sec. 32-68. Same—Collection; to be shown on tax rolls; installment payment.

All such assessments and levies, including those past due and in arrears as well as those due and becoming due in the future, shall be due, if payable annually, on the first day of **[January]** *July* in each and every year and shall be collected and the payment thereof enforced by the treasurer of the county in the same manner and at the same time as state and county taxes are collected and enforced. In the event any such annual assessment or levy be not paid when due, interest thereon, beginning on the first day of the following **[March]** *October*, shall be added at the rate of one-half of one per cent per month until paid. The fiscal year of the Towson Sewer System shall correspond with the **[calendar year. On and]** *fiscal year of the county.* Prior to the first day of **[January in each and every year beginning with the year 1944]** *July*, the county shall deliver to the treasurer of the county a statement showing the Towson Sewer System assessments and levies due and payable including such as may be in arrears, identifying with respect to each of such assessments and levies the properties on which the same are liens. Such statement shall be made by appropriate notation on the assessment or tax ledger of the county and on the tax rolls customarily delivered to the treasurer or in such other appropriate manner, as the county may determine. The county is directed as far as possible, to make all