All sums received under such plan of extinguishment shall be preserved intact by the Treasurer of Baltimore County, less the payment of the proportion of interest and sinking fund properly chargeable to the amount so received, and used for further construction. The said assessments and charges shall be and constitute a lien upon the property chargeable with the same until paid. Said 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 and/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 150 of Article 81 of the Annotated Code of Maryland (1939 Edition). All such assessments and charges, including those past due and in arrears as well as those due and becoming due in the future, excepting water service charges, which shall be collected as heretofore specified in Section 332 shall be due, if payable annually, on the first day of January in each and every year and shall be collected by the Treasurer of Baltimore County in the same manner and at the same time as State and County taxes are collected. In addition to, but not in substitution of the aforesaid remedies, whenever the Commissioners may deem it necessary and advisable, they are empowered by written order to authorize and direct the Treasurer of Baltimore County to proceed in his own name as such treasurer 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 said 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, shall be added at the rate of one-half of 1% per month until paid. The fiscal year of the Metropolitan District shall correspond with the calendar year and on or prior to the first day of January in each and every year, said Commissioners shall deliver to the Treasurer of Baltimore 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 said assessments and charges, the properties on which the same are liens. Such statement shall be made by appropriate notation