THERE IS SUCH A LIEN IS SOLD FOR STATE AND/OR COUNTY TAXES OR BOTH BY THE TREASURER OF SAID COUNTY; AND IF AFTER SALE THERE IS A SURPLUS AFTER ALL COSTS AND EXPENSES INCIDENT TO SUCH SALE SHALL HAVE BEEN PAID, THEN THE COUNTY UPON PROPER PETITION TO THE CIRCUIT COURT FOR SAID COUNTY SHALL BE ALLOWED ANY BALANCE FROM SAID 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 THE SANITARY DISTRICT, THE COUNTY 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 BENEFIT CHARGES, WATER SERVICE CHARGES OR SUCH OTHER CHARGES THAT MAY BECOME LIENS FROM TIME TO TIME. SAID RECORDS SHALL BE KEPT IN THE COUNTY SEAT OF GOVERNMENT AND AMONG THE LAND RECORDS OF CECIL COUNTY, AND THE CLERK OF THE CIRCUIT COURT FOR SAID COUNTY SHALL FURNISH SUCH SPACE AS MAY BE NECESSARY TO KEEP AND PRESERVE SUCH RECORDS, WHICH, WHEN RECORDED IN THE LAND RECORDS, SHALL BE LEGAL NOTICE OF ALL EXISTING LIENS WITHIN THE SANITARY DISTRICT. IF ANY LIENS, BENEFIT ASSESSMENTS OR OTHER CHARGES REMAIN UNPAID FOR SIXTY (60) DAYS AFTER BECOMING DUE, THEY MAY BE COLLECTED BY A CIVIL ACTION TO ENFORCE SUCH LIENS, AND ANY JUDGMENT OR DECREE OBTAINED, WHERE THE DEFENDANTS HAVE BEEN SERVED BY SUBPOENA, OR IN ANY OTHER MANNER PROVIDED BY LAW, SHALL HAVE THE FORCE AND EFFECT OF A JUDGMENT IN PERSONAM: AND THE COUNTY MAY SUE TO ENFORCE SUCH LIENS AGAINST THE OWNER OF RECORD AT THE TIME SAID LEVY WAS MADE. OR THE OWNER OF RECORD AT THE TIME SAID SUIT IS FILED OR ANY OWNER OF RECORD BETWEEN SAID DATES, AND PUBLICATION THEREON SHALL BE NOTICE TO ALL PERSONS HAVING ANY INTEREST IN SAID PROPERTY. IF ANY LIENS, BENEFIT ASSESSMENTS OR OTHER CHARGES SHALL BE NOT PAID WITHIN ANY FISCAL YEAR. THE COUNTY TREASURER SHALL, UPON CERTIFICATION OF THE COUNTY THAT SAID LIEN, BENEFIT ASSESSMENT OR OTHER CHARGE IS UNPAID, SELL SUCH PROPERTY OF THE DELINQUENT TAXPAYER AT THE SAME TIME AND IN THE SAME MANNER AS OTHER PROPERTIES AT A TAX SALE.

(2) THE CERTIFICATION OF THE COUNTY SHALL BE MADE TO THE TAX COLLECTOR AT LEAST NINETY (90) DAYS BEFORE TAX SALE AND SHALL BE IN SUCH FORM AND SHALL CONTAIN SUCH INFORMATION AS THE TAX COLLECTOR MAY REQUIRE. THE MANNER AND PROCEDURE RELATIVE TO SUCH SALES BY THE COLLECTOR OF TAXES SHALL IN ALL RESPECTS CONFORM TO THE PROCEDURES RELATING TO TAX SALES SET FORTH IN THE ANNOTATED CODE OF MARYLAND.