

PROPOSED RATES, CHARGES OR ASSESSMENTS, AND THEIR INTENTION TO HOLD A PUBLIC HEARING RELATING THERETO, IN AT LEAST ONE (1) NEWSPAPER OF GENERAL CIRCULATION IN THE COUNTY. THE COUNTY COMMISSIONERS SHALL THEREAFTER CONDUCT A PUBLIC HEARING ON THE NECESSITY OR ADVISABILITY OF THE PROPOSED RATES, CHARGES OR ASSESSMENTS.

K. PAYMENT AND COLLECTION OF CHARGES AND ASSESSMENTS.

(1) BILLING; SUBSEQUENT ACTION UPON NONPAYMENT.

(A) ANNUAL BENEFIT ASSESSMENTS SHALL BE INCLUDED ON THE ANNUAL STATE AND COUNTY REAL ESTATE TAX BILLS ISSUED BY THE COUNTY TREASURER. ANNUAL BENEFIT ASSESSMENTS SHALL BEAR INTEREST AT THE SAME RATE AS COUNTY REAL ESTATE TAXES AND ARE DUE AND PAYABLE AT THE SAME TIME AS COUNTY REAL ESTATE TAXES.

(B) THE COUNTY TREASURER MAY NOT ACCEPT PAYMENT OF STATE OR COUNTY REAL ESTATE TAXES FOR ANY PROPERTY UNLESS PAYMENT OF ANY ANNUAL BENEFIT ASSESSMENT IS MADE AT THE SAME TIME.

(C) AN ANNUAL BENEFIT ASSESSMENT OR OTHER CHARGE AS ABOVE SPECIFIED, INCLUDING ANY PENALTY OR INTEREST THEREON, SHALL BE A FIRST LIEN UPON THE PROPERTY AGAINST WHICH IT IS ASSESSED UNTIL PAID, ANY STATUTE OF LIMITATIONS TO THE CONTRARY NOTWITHSTANDING. IT SHALL BE SUBJECT ONLY TO PRIOR STATE AND COUNTY TAXES. IF ANY PROPERTY IS SOLD FOR STATE OR COUNTY TAXES BY THE COUNTY TREASURER AND IF, AFTER SALE, THERE IS A SURPLUS AFTER ALL COSTS AND EXPENSES INCIDENT TO SUCH SALE SHALL HAVE BEEN PAID, THE COUNTY COMMISSIONERS, UPON PROPER PETITION TO THE CIRCUIT COURT FOR CHARLES COUNTY, SHALL BE ALLOWED ANY BALANCE FROM THE SURPLUS AND SHALL BE A PREFERRED LIENOR TO THE EXTENT OF THEIR LIEN.

(D) UNPAID AND OVERDUE ANNUAL BENEFIT ASSESSMENTS MAY BE COLLECTED BY A TAX SALE IN THE SAME MANNER AS COUNTY OR STATE REAL ESTATE TAXES.

(2) NOTICE OF EXISTING LIENS; MAINTENANCE OF PUBLIC RECORDS. FOR THE PURPOSE OF GIVING NOTICE TO THE GENERAL PUBLIC AS TO EXISTING LIENS AND CHARGES AGAINST ANY PROPERTY WITHIN THE SPECIAL TAXING DISTRICT ABUTTING UPON ANY WATER OR SEWER MAIN OR CONNECTED THERETO, THE COUNTY COMMISSIONERS SHALL KEEP A PUBLIC RECORD OF ALL NAMES OF OWNERS OF PROPERTY, LOCATIONS OF ALL PROPERTY, LOT NUMBERS WHEN OF RECORD AND THE AMOUNT OF ANY BENEFIT ASSESSMENTS, WATER SERVICE CHARGES OR OTHER CHARGES THAT MAY BECOME LIENS FROM TIME TO TIME. THESE RECORDS SHALL BE KEPT AS A