

tive counties, annually, opposite the properties or owners listed therein which are subject to a front foot benefit charge heretofore or hereafter to be levied, the annual front foot benefit charge levied against said properties, noting in said book the total front foot benefit charge. For the purpose of making such entries the said Commission shall have free access to the said books for thirty days, or so much thereof as may be necessary, prior to the time when the actual collection of taxes begins in the respective counties. All protests, objections or complaints concerning said front foot benefit charge shall by the respective Treasurer be referred to said Commission, and it shall not be within the power of said Treasurers to remit, change or amend said charges. Any properties against which the Commission has levied a front foot benefit charge not assessed for State or County taxes shall be added to the Treasurer's books by said Commission, and said Treasurer shall collect the same as herein directed.

The Treasurers respectively of Prince George's and Montgomery Counties or other tax collecting authorities shall cause to be printed upon their tax bills the following:

"To Sanitary Commission front foot benefit charge \$."
and provide a space for the interest or penalty, and shall make the proper and necessary entries on all bills sent out, and shall collect the amounts noted thereon with the State and County Taxes.

Said front foot benefit charges from and after January 1st, 1927, shall for all purposes of collection be treated as County taxes, shall bear the same interest, the same penalties and advertise in the same manner as and with county taxes, and all property subject to said front foot benefit charges shall be sold for the same at the same time and in the same manner as said properties are sold for County taxes, and all of the law relating to the collection of County taxes so far as the same is applicable shall relate to the collection of the front foot benefit charge. No property redeemed from a county tax sale, and no property sold by the County Commissioners after a final tax sale shall be redeemed or sold except upon the payment of the front foot benefit charge due thereon.

The respective Treasurers shall pay to the said Commission monthly, on the tenth day of every month the amount of the front foot benefit charge collected by either of them to and inclusive of the last day of the preceding month, and upon the failure of either of said Treasurers to pay over said sum as above directed, the amount in their hands due said Commission shall bear a penalty of one per centum per month for which the Treasurer withholding the same shall be personally liable.