

are deemed by it to justify such reduction. Said benefit charge shall be paid annually by all properties located as above specified, for a period of years co-extensive with the period of maturity of the bonds out of the proceeds of which such construction was done. The Commission shall at any time permit a connection with a water main or sewer by the property owner whose property does not abut on said water main or sewer and who has not previously thereto paid a benefit charge for the construction of said water main or sewer, provided, said Commission shall classify said property and determine a front charge to be paid by said property owner as though his or her property abutted upon said water main or sewer; and in the event of such connection being made, said property owner and said property as to all charges, rates and benefits shall stand in every respect in the same position as if the said property abutted upon a water main or sewer. Said benefit assessment shall be payable in the office of the County Treasurer immediately upon being levied and shall be overdue and in default after sixty (60) days from that date, at which time the County Treasurer may proceed to enforce payment thereof; and the said benefit charge and any judgment or decree obtained as a result of default in payment thereof shall bear interest at the rate of one-half of one per centum ( $\frac{1}{2}\%$ ) per month from and after the time said benefit assessment or other charges are in default.

(d) The annual benefit assessment or other charges as above specified shall be a first lien upon the property against which they are assessed until paid, any statute of limitations to the contrary notwithstanding, subject only to prior State and county taxes, and if any property be 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 said County Treasurer shall credit any balance from said surplus to the joint Sinking Fund of the County Commissioners and said Commission as provided in Section 421 hereof 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 any [sanitary] district abutting upon any water or sewer main, the said Commission 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 Wicomico 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 said public record, shall be legal notice of all existing liens within any [sanitary] district. If any liens, benefit assessments or other charges remain unpaid for sixty (60) days after becoming due, they may be collected by an action of assumpsit or by a bill in equity 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 Commission may sue, or file a bill in equity to enforce said 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.