

thereto paid a *special benefit [charge] assessment* for the construction of said water main or sewer, provided, said Commission shall classify said property and determine a front foot 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 charge shall be payable at the office of the Commission immediately upon being levied, and shall be overdue and in default after sixty (60) days from that day, at which time the Commission may proceed to enforce payment thereof; and the said benefit charge and any judgment or decree obtained as a result of default in payment 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.]

(e) 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/or municipal taxes; and if any property be sold for State and/or municipal taxes or both and if after sale there is a surplus after all costs and expenses incident to such sale shall have been paid, then the said Commission 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 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 the County, in which said district lies, 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.】

*(e) All special benefit assessments imposed hereunder shall be due and payable, shall be subject to such discount for prompt payment, shall bear interest from such dates and at such rate, and shall be in default in the same manner and to the same extent as County taxes. Said special benefit assessments shall be a first lien on each property upon which they are imposed until paid, subject only to the prior lien of State, County and municipal taxes. Such liens for said special benefit assessments shall be cumulative from year to year until paid, any statute of limitations to the contrary notwithstanding. Payment of such special benefit assessments, with interest from the date or dates due at the same rate as is payable on overdue County taxes, shall be enforceable by sales of any properties in default, which sales shall be conducted in the same manner and held at the same times as sales of properties in default on State, County and municipal taxes are conducted and held. If at any such sale held either to collect such taxes or such special benefit assessments, the proceeds of sale are insufficient to liquidate all such liens with*