classify said property and determine a front foot charge to be paid by said property owner as through 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 charges shall be fixed, as provided in this Section, by the Director of Public Works and certified to

The Director of Finance of Howard County who shall include said ALL charges on the County tax bills and shall collect same for the use and benefit of the said Metropolitan District. Said charges, as certified, fixed and levied, as aforesaid, shall be payable, without discount, but shall bear interest at the rate of one-half per centum per month if not paid on or before October 1.

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. If any property be sold for State or County taxes, or both by the Director of Finance of said County, and if after sale there be a surplus after all costs and expenses incident to such sale shall have been paid; thence the said Director of Public Works FINANCE 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 abutting upon any water or sewer main, the said Director of Public Works FINANCE 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 Howard 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 published, in said public record, shall be legal notice of all existing liens. 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 summons or subpoena, or in any other manner provided by law, shall have the force and effect of a judgment in personam; and the Director of Public Works FINANCE 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.

20.310-Lands With Religious Uses

Any land owned by a church and constituting the premises occupied by such or its parsonage, and used exclusively for public worship or other religious or customary purposes of a church or parsonage and not for investment, or other secular purposes, shall be exempt from the benefit assessments provided for by this subtitle in respect of a frontage of not exceeding 150 feet.

20.311—In Aid Of Construction Assessment

In order to finance in part the construction of sewerage systems on a pay-as-you-go basis, the Director of Public Works shall collect from all