

(I) 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.

(II) 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.

(III) 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 [and/or] County taxes[, or both,] 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 extend of their lien.

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

(3) 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 or owners of property, locations of [said] ALL property, lot numbers when of record, and the amount of [such] ANY benefit assessments, water service charges, or [such] other charges that may become liens from time to time. [Such] THESE records shall be kept as a public record in the office of the County Commissioners or [such] IN ANY other place [as] they may designate, and among the land records of the County[, and when so kept]. THEY shall be legal notice of all existing liens within the special taxing district. [The County Commissioners may direct the County Treasurer to print a notice on the State and County tax bills that benefit assessments and other charges as provided in this section must be paid in the office of the County Commissioners or such other place as the County Commissioners may designate.]

(4) Collection of unpaid bills. If bills for any [benefit assessments or other charges] CHARGES OTHER THAN BENEFIT ASSESSMENTS, including any penalties or interest thereon, shall remain unpaid for 60 days after becoming due, they may be collected by an action of assumpsit or by a bill in equity to enforce the liens created, and any judgment or decree obtained, where the