the state and county taxes. In Montgomery County, every property tax bill rendered for fiscal year 1982 and thereafter shall list separately any deferred water or sewer connection benefit charges applicable to an assessed property.

- (c) [Said] THE front foot benefit charge 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] THE front foot benefit charges shall be sold for the same at the same time and in the same manner as [said] THE properties are sold for county taxes, and all of the law relating to the collection of 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.
- (d) 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] THE treasurers to pay over [said] THE sum as above directed, the amount in their hands due [said] THE commission shall bear a penalty of one per centum per month for which the treasurer withholding the same shall be personally liable.
- (e) Upon the expiration of the terms of the present treasurers of the respective counties, the county commissioners of [said] THE counties are hereby directed to require the bonds of [said] THE treasurers to be conditioned upon the payment to [said] THE commission of the amount collected for it, in addition to the present requirements of [said] THE bonds.
- (f) The [said] commission shall pay to the treasurers of the respective counties such an amount as the treasurers and [said] THE commission may agree upon as a reasonable charge for the services of [said] THE treasurers, and for clerk hire for the added burdens put upon their offices by the duties herein prescribed, and in the event of a failure to agree the [said] treasurer or treasurers and [said] shall refer the matter commissioners of the county where the disagreement arises and the [said] county commissioners shall determine what in their judgment is a reasonable compensation annually for [said] THE treasurer. The amount agreed upon or determined shall be paid to the respective treasurers monthly by [said] THE commission.

<sup>5-3.</sup> Payment when property acquired by state, county, etc., for public use.