

The county commissioners shall, on or before January 1, of each year, certify its benefit assessments hereunder to the county treasurer for collection from the property owners affected, and the treasurer shall add the benefit assessments to the state and county property tax bills for collection each year without interest or discount and upon failure of payment of the benefit assessments, they may be deducted from any surplus in the hands of the treasurer after a sale for nonpayment of state and county property taxes under proper order of the circuit court. In the alternative, the lien created by the annual benefit assessments may be enforced by bill in equity or by action in personam.

UPON DEFAULT IN THE PAYMENT OF ANY ASSESSMENT, THE PROPERTY AGAINST WHICH ANY SUCH ASSESSMENT HAS BEEN MADE SHALL BE SOLD AT TAX SALE IN THE SAME MANNER AS REAL PROPERTY IS SOLD FOR NONPAYMENT OF ORDINARY TAXES. UPON DEFAULT IN THE PAYMENT OF ANY INSTALLMENT OF AN ASSESSMENT, THE ASSESSED PROPERTY SHALL BE SOLD IN SUCH MANNER AT TAX SALE FOR THE ENTIRE UNPAID BALANCE OF THE ASSESSMENT AND INTEREST DUE THEREON, TOGETHER WITH ALL OTHER TAXES, CHARGES, AND INTEREST DUE THEREON, IF ANY. THE ENTIRE UNPAID BALANCE OF SUCH ASSESSMENT SHALL BE IMMEDIATELY DUE AND PAYABLE UPON THE DAY OF SUCH SALE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 14, 1981.

CHAPTER 64

(House Bill 1153)

AN ACT concerning

Frederick County - Accounting Procedures

FOR the purpose of providing that certain financial records in Frederick County shall be maintained in accordance with specially accepted accounting principles under certain circumstances.

BY repealing and reenacting, with amendments,

The Public Local Laws of Frederick County
 Section 2-7-67
 Article 11 - Public Local Laws of Maryland
 (1979 Edition, supplemented to April, 1980, as amended)