

(III) [and shall make] MAKE the proper and necessary entries on all bills sent out[,]; and

(IV) [shall collect] COLLECT the amounts noted [thereon] ON THE BILLS with the state and county taxes.

(2) In Montgomery County, every property tax bill rendered for fiscal year 1984 and thereafter shall list separately any deferred water or sewer connection benefit charges applicable to an assessed property.

(c) (1) The [front foot] benefit charge [from and after January 1st, 1927,] shall:

(I) [for all purposes of collection be] BE treated FOR PURPOSES OF COLLECTION as county taxes[,];

(II) [shall bear] BEAR the same interest[, ] AND the same penalties[,]; and

(III) [advertise] BE ADVERTISED in the same manner as and with county taxes[, and all property subject to the front foot benefit charges shall be sold for the same at the same time and in the same manner as the properties are sold for county taxes, and all].

(2) ALL [of the] law relating to the collection of county taxes [so far as the same is applicable shall relate] APPLIES to the collection of the [front foot] benefit charge.

(3) [No property] PROPERTY redeemed from a county tax sale[, ] and [no] property sold by the county [commissioners] COUNCILS after a final tax sale[, shall] MAY NOT be redeemed or sold except upon the payment of the [front foot] benefit charge due [thereon] ON THE PROPERTY.

(4) ALL PROPERTY SUBJECT TO DELINQUENT BENEFIT CHARGES SHALL BE SOLD FOR DELINQUENT CHARGES AT THE SAME TIME AND IN THE SAME MANNER AS PROPERTY IS SOLD FOR COUNTY TAXES.

(d) (1) ON THE 10TH DAY OF EACH MONTH [The] THE respective treasurers shall pay [to] the [commission monthly, on the tenth day of every month] WSSC the amount of the [front foot] benefit charge collected by [either of them] THE TREASURER [to and inclusive of] THROUGH the last day of the preceding month[, and upon the failure of].

(2) IF [either of] the [treasurers] TREASURER FAILS to pay [over] the sum as [above directed] PROVIDED IN THIS SECTION, the amount [in their hands] due the [commission] WSSC shall bear a penalty of [one per centum] 1 PERCENT per month [for which the].