

(ii) The system is in use for the project for which the benefit assessment is made.

(2) If the Dorchester County Sanitary Commission makes a levy on the date on which the construction is substantially completed or when the system is in use, it shall prorate the levy on the basis of the benefit assessment for an entire year and the time remaining until July 1.

(d) While unpaid, benefit assessments and other charges are a lien on the parcel for which made.

(e) The lien granted by this section is subordinate only to State taxes and municipal taxes.

(f) (1) As to each lien that arises against a parcel in the district, the sanitary commission shall keep a public record that:

(i) Identifies the owners of the parcel;

(ii) Describes the parcel and gives any lot number of record that applies to the parcel; and

(iii) Shows the amount of the lien.

(2) The sanitary commission shall file the record of liens among the land records of the county where the parcel is located.

(3) The record of liens shall be legal notice of all existing liens in the district.

(g) (1) To enforce the collection of unpaid benefit assessments or other charges that are at least 60 days overdue, the sanitary commission, at any time, may:

(i) Sue any person who was an owner of record of the parcel at any time since the benefit assessment was last paid; or

(ii) File a bill in equity to enforce a lien through a decree of sale of property against any person who was an owner of record of the parcel at any time since the benefit assessment was last paid.

(2) In addition to the actions that the sanitary commission may take under paragraph (1) of this subsection, in Allegany County, Dorchester County, and Somerset County, the sanitary commission may disconnect the service.

(3) When recorded, the lien is legal notice to any person who has any interest in a parcel.

(H) (1) THE GOVERNING BODY OF KENT COUNTY MAY AUTHORIZE BY LOCAL LAW THE SALE OF REAL PROPERTY TO ENFORCE A LIEN BASED ON UNPAID BENEFIT ASSESSMENTS OR OTHER CHARGES UNDER THIS SUBTITLE. THE PROCEDURES FOR ESTABLISHMENT, NOTIFICATION, AND ENFORCEMENT OF A LIEN AUTHORIZED BY THE GOVERNING BODY IN ACCORDANCE WITH THIS SUBSECTION