- (2) IF THE COMMISSION APPROVES AN APPLICATION FOR WATER AND SEWER LINES AND THE APPLICANT MAKES A CONTRIBUTION TO THE COST OF CONSTRUCTION IN ACCORDANCE WITH THIS SUBSECTION, THE COMMISSION MAY CONSTRUCT THE WATER OR SEWER LINES REQUIRED BY THE APPLICANT.
- (3) IF THE COMMISSION CONSTRUCTS THE WATER OR SEWER LINES, IT SHALL IMPOSE A SYSTEM IMPROVEMENT CHARGE IN ACCORDANCE WITH THIS SECTION.
- L. When the Commission improves a water system or sanitary sewerage system by replacing, augmenting, upgrading, or expanding it in order to provide increased or improved water or sewer service and the necessity for the improvement arises from changes, whether individually or cumulatively, in use or zoning category of the property, those properties shall derive a benefit from the improved facility and the Commission shall impose system improvement charges on the benefited property for the construction as part of the water or sewer system services.
- M. (1) THE SYSTEM IMPROVEMENT CHARGE SHALL BE PAYABLE AT THE OFFICE OF THE COMMISSION AT A TIME THAT THE COMMISSION DETERMINES.
- (2) If any charges remain unpaid for a period of thirty (30) days after the payment is due, in addition to any other charges, the Commission may impose a late charge not to exceed one and one-half (1 1/2) percent per month until all delinquent charges are paid.
- (3) THE ENTIRE UNPAID SYSTEM IMPROVEMENT CHARGE SHALL BE OVERDUE AND IN DEFAULT AFTER THIRTY (30) DAYS AFTER THE PAYMENT IS DUE FOR ALL OR ANY PART OF THE SYSTEM IMPROVEMENT CHARGE REQUIRED BY THE COMMISSION, AT WHICH TIME THE COMMISSION MAY PROCEED TO ENFORCE PAYMENT.
- (4) ANY STATUTE OF LIMITATIONS TO THE CONTRARY NOTWITHSTANDING AND SUBJECT ONLY TO PRIOR STATE AND COUNTY TAXES, THE SYSTEM IMPROVEMENT CHARGE SHALL BE A FIRST LIEN ON THE PROPERTY AGAINST WHICH IT IS ASSESSED UNTIL PAID.
  - (5) FOR PURPOSES OF COLLECTION: