

sewerage systems shall be as nearly uniform as possible in the light of changing construction costs for each class or [sub-class] SUBCLASS of property throughout each subdistrict. Whenever the District acquires an existing water or sewer system other than a municipal system, the construction of which has been added wholly or partially to the purchase price of land or lots abutting the system and which contribution the Commission has determined to be a factor in the cost to the District of such system, the Commission may levy a special benefit assessment less than the uniform front foot assessment levied in the remainder of the [sub-district] SUBDISTRICT in which the system is located. The amount of the front foot charge for each class of property for both water mains and sewers may not be increased but may be reduced periodically by the Commission, if it realizes revenues justifying the reduction. Special benefit assessments shall be paid annually by all specified properties for a period of years co-extensive with the period of maturity of the bonds, from the proceeds of which the construction was done wholly or partially.

(i) Connections with systems. At any time, the Commission shall permit a connection with a water main or sewer by the property owner whose property does not abut on the water main or sewer and who has not previously paid a special benefit assessment for the construction of the water main or sewer. The Commission shall classify the property and determine a front foot charge to be paid by the property owner as though that property abutted on the water main or sewer. If the connection is made, the property owners and property shall stand in every respect in the same position as if the property abutted upon a water main or sewer with regard to all charges, rates, and benefits.

(j) Payments; liens. All special benefit assessments shall be due and payable, shall be subject to discount for prompt payment, shall bear interest from such dates and at such rate, and shall be in default in the same manner and to the same extent as County taxes. Special benefit assessments shall be a first lien on each property on which they are imposed until paid, subject only to the prior lien of State, County and municipal taxes. Liens for special benefit assessments shall be cumulative from year to year until paid, notwithstanding any statute of limitations to the contrary. Payment of special benefit assessments, with interest from the date or dates due at the same rate, as is payable on overdue County taxes, shall be enforceable by sales of any properties in default. Sales shall be conducted in the same manner and held at the same times as sales of properties in default on State, County and municipal taxes. At any such sale held either to collect taxes or special benefit assessments, if the proceeds of sale are insufficient to liquidate all the liens with interest, the special benefit assessments continue as a first lien on the property for the unpaid balance due. The Commission shall have prepared and maintained a current and up-to-date public record of all unpaid special benefit assessments which have become liens. The record shall be continuously on file and recorded with the Clerk of the Circuit Court for Washington County as a part of or in conjunction with the County land records. The record shall show the name or names of the owner or owners of any such property in default, the location of property, the lot numbers, when of record, and the amount of special benefit assessments due. The records filed by the Commission constitute legal notice of all liens shown on it.

(k) Enforcement of payment. If any liens, benefits assessments or other charges