

amount as may not be raised by annual front foot assessments as herein-after provided in Section 370, said tax to be determined, levied and collected in the same manner as in the case of other municipal taxes. The taxes levied under this Act shall have the same priority rights, bear the same interest and penalties, and in every respect be treated the same as other municipal taxes. In order that the prompt payment of interest and the proper provision for the payment of the principal of the bonds issued under this Act shall be assured, the prompt and proper performance of the duties imposed upon the tax levying authorities is specifically enjoined, and any failure upon the part of any person, or persons, body corporate or agent to perform the proper acts and duties in connection with the levy and collection of the necessary taxes, or the use of any of the funds collected by virtue of this section for any other purpose than for the payment of the principal and interest on said bonds, shall hereby be declared a misdemeanor and punishable as other misdemeanors are punishable by Section 381 of this subtitle.

1929, ch. 27, sec. 5.

370. For the payment of all or part of the interest on and all or part of the principal of the bonds as they mature and not provided for in the receipts as collected under the provisions of Section 369, the authorities may levy a front foot assessment on all property abutting on a street, road, alley or right-of-way in which a water main is laid. Said assessments shall be payable annually during the life of the bonds and sufficient in aggregate amount to pay any part or all of the interest on outstanding bonds, and to provide for their retirement. Said authorities may provide for the extinguishment by property owners of annual front foot benefit charges upon such terms as they may deem wise, provided any such arrangement shall provide properly for the necessary payments on the outstanding bonds. The municipal authorities may change the front foot assessment rates from year to year, as may become necessary, but the rate for any one year shall be uniform for all property so assessed within the municipality. Said authorities shall notify in writing all assessed property owners as to the amount of their assessment, naming in said notice a time and place when and where said owners will be heard. The benefit charge assessed against any property shall be final, subject only to revision at said hearing. The authorities in the case of corner lots, irregular shaped lots and shallow lots fronting on more than one street, and also in the case of small acreage and agricultural property, may determine upon such lengths of frontage for assessment as they deem reasonable and fair. Front foot assessment charges, as above specified, shall be a first lien on property against which they are assessed, subject only to prior State and county charges and upon complaint of the authorities before any Justice of the Peace or the Circuit Court for Wicomico County, in which said land is situated shall be enforced by a judgment and usual execution thereon. No front foot benefit charge shall continue as a lien for a period longer than two years from the date upon which the same became in default, unless it is reduced to a judgment and duly