§ 1197-r. Charges by authority; method of collection. All rates, fees and other charges for the use or availability of the facilities or services or commodities provided or made available by the authority and billed directly by the authority to the user or service recipient pursuant to the rate schedules adopted by the authority as herein provided shall be a lien upon the real property upon which, or in connection with which, services are provided or are made available, as and from the first date fixed for a payment of such rates, fees and other charges. Any such lien shall take precedence over all other liens, or encumbrances, except taxes or assessments. The chief financial officer of the authority shall prepare and transmit to the Nassau county legislature, on or before the first day of November in each year, a list of those properties using such facilities or for which such facilities, services or commodities were provided or made available and from which the payment of rates, fees and other charges are in arrears for a period of ninety days or more after the last day fixed for payment of such rates, fees and other charges without penalty. The list shall contain a brief description of such properties, the names of the persons or corporations liable to pay for the same, and the amount chargeable to each, including penalties and interest, as applicable, computed to December thirty-first of that year. The Nassau county legislature shall levy such sums against the properties liable and shall state the amount thereof in a separate column in the annual tax rolls of the county under the heading "water charge". Such amounts, excluding penalties and interest imposed by the county when collected by the county collector or receivers of taxes, shall be paid over to the chief financial officer of the authority. County imposed penalties and interest shall be retained by the county collector or receiver of taxes which shall become a part of the general funds of the county. All of the provisions of the tax law of the state governing enforcement and collection of unpaid taxes or assessments for special improvements not inconsistent herewith shall apply to the collection of such unpaid rates, rentals, fees and other charges.