

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 amount of the promissory notes and 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, 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 amount of the promissory notes and the principal and interest on said bonds, is hereby declared a misdemeanor and punishable as other misdemeanors are punishable, by Section 17 of this Act.

SEC. 5. *And be it further enacted,* That said Commission shall provide for any part of the cost of construction, establishment, extension or alteration of the sewerage system, except the sewage disposal plant, by the levy of a front foot assessment on all property abutting on a street, road, alley or right-of-way in which a sewer is laid. Said assessments shall be payable annually during the life of the bonds, and shall be sufficient in aggregate amount to pay any part or all of the interest on the outstanding bonds, and to provide for their retirement. Said Commission may provide for the extinguishment by property owners of annual front foot benefit charges upon such terms as they may deem wise, proper and equitable, provided any such arrangement shall provide properly for the necessary payments on the outstanding bonds. The Commission may classify properties and may change the front-foot assessment rates from year to year, as may become necessary, but the rate for each year shall be uniform for each class or property so assessed within the town. Said Commission shall notify in writing all assessed property owners as to the amount of their assessments, 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 of said hearing. The Commission, in the case of corner lots, irregular shaped lots and shallow lots fronting on more than one street may determine upon such lengths of frontage for assessment as they may deem reasonable and fair. Front foot charges, as above specified, shall be a first lien on property against which they