

lished as aforesaid, and to fix an annual assessment on all properties, improved or unimproved, binding upon a street, road, lane, alley or right-of-way in which a water main, sewer or drain has been built. The said annual assessment shall be made upon the front foot basis, and the first payment shall be collected during the year in which the construction is completed on the water supply, sewerage or drainage systems, or in which the systems are purchased or acquired. The said Commission for the purpose of assessing benefits shall divide all properties binding upon a street, road, lane, alley or right-of-way, in which a water pipe or sanitary sewer is to be laid, into four classes, namely: Agricultural, small acreage, industrial or business, and sub-division property, and the Commission may subdivide each of said classes in such manner as it may deem to be in the public interest. Whenever any water supply or sewerage project in said district or districts shall have been completed by March 31, in any one year, regardless of when said construction was commenced, then the said Commission shall fix and levy a benefit charge as of the first day of January in which the project was completed upon all property in said sub-district abutting upon said water main or sewer, in accordance with the classification or subdivision thereof, and shall in writing, notify all owners of said properties into which class and subdivision their respective properties fall and the charge determined upon, naming also in said notice a time and place, when and at which time said owner will be heard. Such notice may be mailed to the last known address of the owner, or served in person upon any adult occupying the premises or in case of a vacant or unimproved property posted upon the premises. The classification of and the benefit assessed against any property as made by the Commission shall be final, subject only to revision at said hearing. The Commission may change the classification of property from time to time as said properties change in the uses to which they are put. Said benefits shall be levied for both water supply and sewerage construction and shall be based for each class of property upon the number of front feet abutting upon the street, lane, road, alley or right-of-way in which the water pipes or sewer is placed; provided, however, that in the case of any irregular shaped lot abutting upon a road, street, lane, alley or right-of-way in which there is or is being constructed a water main or sewer at any point, said lot shall be assessed for such frontage as the Commission may determine to be reasonable and fair; and provided further, that no lot in a subdivision property shall be assessed on more than one side, unless said lot abuts upon two parallel streets, that corner lots may be averaged and assessed upon such frontage as the Commission may deem reasonable and fair,