

be averaged and assessed upon such frontage as the Commission may deem reasonable and fair, and that all lots in this class shall be assessed even though a water main or sewer may not extend along the full length of any boundary; and provided further, that no land so classified as agricultural by this Commission shall be assessed a front foot benefit when said agricultural land has constructed through it or in front of it a sewer or water main, until such time as the water or sewer connection is made, and when so made and for every connection such land shall become liable to a front foot assessment for such reasonable frontage not exceeding three hundred (300) feet, as may be determined by said Commission, and shall be immediately assessed at the rate of assessment determined by said Commission for agricultural land. Front foot benefit charges for water supply and sewerage construction shall be as nearly uniform as is reasonable and practical for each class or sub-class of property throughout each *sanitary* district for any one year, provided, however, that whenever the Commission acquires an existing system other than a municipal system, the *cost of* construction of which has been added in whole or in part to the purchase price of land or lots abutting upon said system and which contribution the Commission has determined to be a factor in the cost to the Commission of such system, the Commission may, in its discretion, levy a front foot assessment less than the uniform front foot assessment levied in the remainder of the sanitary district in which said system is located. The amount of the charge per front foot for each class of property for both water mains and sewers may be reduced from time to time by the Commission in its discretion, if costs and conditions are deemed by it to justify such reduction. Said benefit charge shall be paid annually by all properties located as above specified, for a period of years co-extensive with the period of maturity of the bonds out of the proceeds of which such construction was done. The Commission shall at any time permit a connection with a water main or sewer by the property owner whose property does not abut on said water main or sewer and who has not previously thereto paid a benefit charge for the construction of said water main or sewer, provided, said Commission shall classify said property and determine a front foot charge to be paid by said property owner as though his or her property abutted upon said water main or sewer; and in the event of such connection being made, said property owner and said property as to all charges, rates and benefits shall stand in every respect in the same position as if the said property abutted upon a water main or sewer. Said benefit charge shall be payable at the office of the Commission immediately upon being levied, and shall be overdue and in default after sixty (60) days from that [day] *date of levy*, at which time the Commission may proceed to enforce payment thereof; and the said benefit charge and any judgment or decree obtained as a result of default in payment shall bear interest at the rate of one-half of one per centum ($\frac{1}{2}\%$) per month from and after the time said benefit assessment or other charges are in default. The annual benefit assessment or other charges as above specified shall be a first lien upon the property against which they are assessed until paid, any statute of limitations to the contrary notwithstanding, subject only to prior State and/or municipal taxes; and if any property be sold for State and/or municipal taxes or both and if after sale there is a surplus after all costs and expenses incident to such sale shall have been paid, then the said Commission upon proper petition to the Circuit Court for said county shall be