

*water main, sewer, or drain has been built. The 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. All sums collected by the Commission for benefits levied against the property for water, sewerage, or drainage construction shall be set aside as a separate fund to be known and designated as the Front Foot Benefit Assessment Fund.*

*(b) The 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 residential, and the Commission may subdivide each of these classes in such manner as it deems to be in the public interest. Whenever any water supply or sewerage project in the county has been completed and declared ready for service, the Commission shall fix and levy an assessment for the remainder of the fiscal year on a pro rata basis upon all property in the county abutting upon the water main or sewer, in accordance with the classification or subdivision thereof; and it 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 the notice a time and place, when and at which time the 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.*

*(c) The classification of and the benefit assessment made against any property by the Commission is final, subject only to revision at the hearing. The Commission may change the classification of properties from time to time as the properties change in the uses to which they are put. The benefit assessment shall be levied for water supply, sewerage and drainage 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 pipe 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, sewer or drainage system at any point, the lot shall be assessed for such frontage as the Commission may determine to be reasonable and fair; and provided further that no residential property may be assessed on more than one side unless it abuts upon two parallel streets, that corner lots may be averaged and assessed upon such frontage as the Commission may deem reasonable and fair, and that all lots in the residential and industrial or business classification 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 classified as agricultural by the Commission shall be assessed a front foot benefit when it 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 is liable to a front foot assessment for such reasonable frontage not exceeding three hundred (300) feet, or as may be determined by the Commission, and shall be immediately assessed at the rate of assessment determined by the Commission for agricultural land. Any land owned by a religious body upon which there is erected a church or a parsonage and which is used exclusively for customary religious*