

ment 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 of 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 Sections 153 of this Article."

"141. Said Commission may provide for all or any part of the cost of construction, establishment, extension or alteration of the sewerage system, except the sewerage 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 assessment 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 are assessed, subject only to prior State and county charges shall be in default after 60 days from the date of levy and upon default of payment shall be reduced to judgment within two years or the lien will be lost."