

of the assessable property within the municipality served annually, so long as any of said bonds are outstanding, a tax of sufficient amount to meet the interest on said bonds as it may become due and to pay the principal thereof as they mature, or such part of said amount as may not be raised by annual assessments, as hereinafter provided in Section 397, said tax to be determined, levied and collected in the same manner as in the case of other municipal taxes. The taxes levied under Sections 393-410 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 provisions for the payment of the principal of bonds issued under Sections 393-410 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 principal and interest on said bonds, is hereby declared a misdemeanor and punishable as other misdemeanors are punishable by Section 407.

1927, ch. 641, sec. 348E.

397. Said municipal authorities may provide for the whole or any part of the cost of construction, establishment, extensions or alteration of any water supply, sewerage, drainage or refuse disposal system by the levy of a front foot assessment on all property abutting on a street, road, alley, or right-of-way in which a water pipe, sewer or drain is laid, or refuse collected. Said assessments shall be payable annually during the life of the bonds, and sufficient in aggregate amount to pay any part or all of the interest on the outstanding bonds and to provide for their retirement. Said authorities may provide for the extinguishment by property owners of annual front foot benefit charges upon such terms as they may deem wise, provided any such arrangement shall provide properly for the necessary payments on the outstanding bonds. The municipal authorities, for the purpose of establishing the front foot assessment rates, may classify properties according to the uses to which they are put and may change such classifications and the front foot assessment rates from year to year, as may become necessary, but the rate for any one year shall be uniform for all property so assessed within the municipality. Said municipal authorities shall notify in writing all assessed property owners as to the classification of their properties and the amount of their assessment, naming in said notice a time and place when and where said owners will be heard. The classification of and the benefit charges assessed against any property shall be final, subject to revision only at said hearing. The municipal authorities in the case of corner lots, irregular shaped lots and shallow lots, fronting on more than one street, and also in the case of small acreage and agricultural property may determine upon such lengths of frontage for assessment as they deem reasonable and fair. Front foot assessment charges, as above specified shall be a first lien on property against which they are assessed, subject only to prior State and County charges and upon complaint of the municipal authorities before any Justice of the Peace or the Circuit Court for the County in which said land is situated shall be enforced by a judgment and usual execution thereon. Said benefit charges