

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 the following classes, namely: Agricultural, large tracts of land, swamp land, low land, public parks, airports, cemeteries, church property, (not exceeding five acres for a church, meeting house, or other house of worship, parsonage or burying ground, to be used only for such purpose); race tracks, ball parks and other athletic fields, small acreage, industrial or business, and subdivision property, and the Commission may subdivide each of said classes in such manner as it may deem to be in the public interests.

**Definitions**—For the purpose of this Act agricultural property is defined as any tract of land consisting of five acres or more, abutting upon a water or sewer main or pipe line of the Commission, in which the owner is actually engaged in the science of agriculture, poultry or livestock raising.

**Large Tracts of Land**, consisting of five acres or more, abutting upon a water main or sewer main or pipe line of the Commission, may be defined as any inactive land not used as a farm or pasture, but may be wooded land, swamp land, or low land.

**Small Acreage**, is defined as any land less than five acres, which abuts upon a water or sewer main or pipe line of the Commission for an average distance of more than three hundred feet.

**Airport Property**, shall be classified by the Commission as industrial or business and upon such average frontage as the Commission may assess from time to time in its discretion, according to the size of water and/or sewer mains or other facilities required to serve said airport and to provide adequate service thereto.

Whenever any water supply or sewerage project in said district or districts shall have been completed by March 31st, 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 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 charge determined