

meet the interest on said bonds as it becomes due and to pay the principal thereof as they mature, or such part of said amount as may not be raised by annual front foot assessments as hereinafter provided in Section 5, said tax to be determined, levied and collected in the same manner as in the case of other municipal taxes. The taxes levied under this Act 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 provision for the payment of 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 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, shall hereby be declared a misdemeanor and punishable as other misdemeanors as punishable, by Section 16 of this Act.

SEC. 5. *And be it further enacted*, That for the payment of all or part of the interest on and all or part of the principal of the bonds as they mature and not provided for in the receipts as collected under the provisions of Section 4, the authorities may levy a front foot assessment on all property abutting on a street, road, alley or right-of-way in which a water main or sewer is laid. 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 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 may change 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 authorities shall notify in writing all assessed property owners as to the amount of their assessment, naming in said notice a time and place when and where owners will be heard. The benefit charge assessed against any property shall be final, subject only to revision at said hearing. The 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 agricul-