

ESTABLISHED UNDER THIS CHAPTER, THE COUNTY IS HEREBY EMPOWERED TO FIX AN ANNUAL ASSESSMENT ON ALL PROPERTIES, IMPROVED OR UNIMPROVED, ABUTTING UPON A STREET, ROAD, LANE, ALLEY OR RIGHT-OF-WAY IN WHICH A WATER MAIN, SEWER OR DRAIN HAS BEEN BUILT. THE SAID 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 MAIN, SEWERAGE OR DRAINAGE SYSTEMS, OR IN WHICH THE SYSTEMS ARE PURCHASED OR ACQUIRED. AT LEAST SIXTY (60) DAYS BEFORE THE BEGINNING OF EACH FISCAL YEAR, THE COUNTY SHALL CERTIFY TO THE COUNTY TREASURER, IN SUCH MANNER AS SHALL BE PRESCRIBED BY HIM, THE ANNUAL BENEFIT ASSESSMENTS TO BE COLLECTED FOR SUCH YEAR. THE COUNTY TREASURER SHALL INCLUDE SUCH ASSESSMENTS SO CERTIFIED IN THE COUNTY TAX BILLS FOR THE PROPERTIES AFFECTED AND SHALL REMIT TO THE COUNTY AT REGULAR INTERVALS THE PROCEEDS FROM THE COLLECTION OF SAID ASSESSMENTS. IF CONSTRUCTION OF A WATER SUPPLY, SEWERAGE OR DRAINAGE SYSTEM, OR ANY PART THEREOF, IS COMPLETED AFTER THE BEGINNING OF ANY FISCAL YEAR, THE PROPERTIES BENEFITED SHALL BE ASSESSED FOR THE REMAINDER OF SUCH YEAR A PORTION OF THE ANNUAL ASSESSMENTS FIXED BY THE COUNTY FOR SUCH PROPERTIES, SUCH PORTION DETERMINED BY MULTIPLYING THE ANNUAL ASSESSMENT FOR SUCH PROPERTY BY A FRACTION, THE NUMERATOR BEING THE NUMBER OF MONTHS IN SUCH YEAR IN WHICH SERVICE IS AVAILABLE AND THE DENOMINATOR BEING TWELVE (12). SAID PARTIAL ASSESSMENTS MAY BE CERTIFIED TO THE COUNTY TREASURER NOT MORE OFTEN THAN ONCE EACH QUARTER AND, IF SO CERTIFIED, SHALL BE BILLED BY THE COUNTY TREASURER AT THE SAME TIME OR TIMES AS COUNTY TAXES FOR LESS THAN A FULL YEAR ARE BILLED. IF NOT SO CERTIFIED, SAID PARTIAL ASSESSMENTS SHALL BE ADDED TO THE ASSESSMENTS CERTIFIED BY THE COUNTY FOR COLLECTION IN THE ENSUING FISCAL YEAR. ALL SUMS COLLECTED BY THE COUNTY 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. CLASSES OF PROPERTY. THE COUNTY, FOR THE PURPOSE OF ASSESSING BENEFITS, SHALL DIVIDE ALL PROPERTIES IN THE SANITARY DISTRICT ABUTTING UPON A STREET, ROAD, LANE, ALLEY OR RIGHT-OF-WAY, IN WHICH A WATER PIPE OR SANITARY SEWER IS TO BE LAID INTO FOUR (4) CLASSES, NAMELY: AGRICULTURAL, SMALL ACREAGE, INDUSTRIAL OR BUSINESS, AND SUBDIVISION PROPERTY, AND THE COUNTY MAY SUBDIVIDE EACH OF SAID CLASSES IN SUCH MANNER AS IT MAY DEEM TO BE IN THE PUBLIC INTEREST. WHENEVER ANY WATER SUPPLY OR SEWERAGE PROJECT, OR PART THEREOF, IN THE SANITARY DISTRICT SHALL HAVE BEEN COMPLETED, THE COUNTY