

ABUTTING UPON THE STREET, ROAD, LANE, ALLEY OR RIGHT-OF-WAY IN WHICH THE WATER PIPE OR SEWER IS PLACED; PROVIDED, HOWEVER, THAT IN THE CASE OF ANY IRREGULAR SHAPED LOT ABUTTING UPON A STREET, ROAD, LANE, ALLEY OR RIGHT-OF-WAY IN WHICH THERE IS OR IS BEING CONSTRUCTED A WATER MAIN OR SEWER AT ANY POINT, THE LOT SHALL BE ASSESSED FOR SUCH FRONTAGE AS THE COUNTY COMMISSIONERS MAY DETERMINE TO BE REASONABLE AND FAIR, AND PROVIDED, FURTHER, THAT NO LOT IN A SUBDIVISION PROPERTY MAY BE ASSESSED ON MORE THAN ONE (1) SIDE UNLESS IT ABUTS UPON TWO (2) PARALLEL STREETS, THAT CORNER LOTS MAY BE AVERAGED AND ASSESSED UPON SUCH FRONTAGE AS THE COUNTY COMMISSIONERS MAY DEEM REASONABLE AND FAIR AND THAT ALL LOTS IN THE SUBDIVISION PROPERTY CLASSIFICATION SHALL BE ASSESSED EVEN THOUGH A WATER MAIN OR SEWER MAY NOT EXTEND ALONG THE FULL LENGTH OF ANY BOUNDARY, AND PROVIDED, FURTHER, THAT NO LAND CLASSIFIED AS AGRICULTURAL BY THE COUNTY COMMISSIONERS SHALL BE ASSESSED A FRONT-FOOT BENEFIT WHEN IT HAS CONSTRUCTED THROUGH IT OR IN FRONT OF IT A SEWER OR WATER MAIN UNTIL SUCH TIME AS THE WATER OR SEWER CONNECTION IS MADE, AND WHEN SO MADE AND FOR EVERY CONNECTION, SUCH LAND SHALL BECOME LIABLE TO A FRONT-FOOT ASSESSMENT FOR SUCH REASONABLE FRONTAGE, NOT EXCEEDING THREE HUNDRED (300) FEET, AS MAY BE DETERMINED BY THE COUNTY COMMISSIONERS AND SHALL BE IMMEDIATELY ASSESSED AT THE RATE OF ASSESSMENT DETERMINED BY THE COUNTY COMMISSIONERS FOR AGRICULTURAL LAND.

(4) UNIFORMITY OF ASSESSMENTS; EXCEPTION. FRONT-FOOT BENEFIT ASSESSMENTS FOR WATER SUPPLY AND SEWERAGE CONSTRUCTION SHALL BE AS NEARLY UNIFORM AS IS REASONABLE AND PRACTICABLE FOR EACH CLASS OR SUBCLASS OF PROPERTY THROUGHOUT EACH SPECIAL TAXING DISTRICT FOR ANY ONE (1) YEAR; PROVIDED, HOWEVER, THAT WHENEVER THE COUNTY COMMISSIONERS REQUIRE AN EXISTING SYSTEM, OTHER THAN A MUNICIPAL SYSTEM, THE COST OF CONSTRUCTION OF WHICH HAS BEEN ADDED, IN WHOLE OR IN PART, TO THE PURCHASE PRICE OF LAND OR LOTS ABUTTING UPON THE SYSTEM AND WHICH CONTRIBUTION THE COUNTY COMMISSIONERS HAVE DETERMINED TO BE A FACTOR IN THE COST TO THE COUNTY COMMISSIONERS OF SUCH SYSTEM, THE COUNTY COMMISSIONERS, IN THEIR DISCRETION, MAY LEVY A FRONT-FOOT ASSESSMENT LESS THAN THE UNIFORM FRONT-FOOT ASSESSMENT LEVIED IN THE REMAINDER OF THE SPECIAL TAXING DISTRICT IN WHICH THE SYSTEM IS LOCATED.

(5) CHANGES IN ASSESSMENTS; PAYMENT. THE AMOUNT OF THE ASSESSMENT PER FRONT FOOT FOR EACH CLASS OF PROPERTY FOR BOTH WATER MAINS AND SEWERS MAY BE CHANGED FROM TIME TO TIME BY THE COUNTY COMMISSIONERS, IN THEIR DISCRETION, IN