And be it further enacted. That said Commission. for the purpose of assessing benefits for the construction of water supply and sewerage systems, shall divide all properties binding upon a street, lane, alley or right of way, in which a water pipe or sanitary sewer is to be laid, into four classes, namely, agricultural, small acreage, industrial or business, and subdivision property. Immediately upon the commencement of a water supply or sewerage project in any district, the Commission is empowered and directed to fix and levy a benefit charge upon all property in that district abutting upon said water main or sewer, in accordance with the classification, and shall in writing notify all owners of said properties into which class their respective properties fall and the charge determined upon, naming also in said notice a time and place when and at which said owners will be heard. Such notice may be mailed to the last known address of the owner, or served in person upon any adult occupying the premises, or in the case of vacant or unimproved property, posted upon the premises. The classification of and benefit assessed against any property as made by the Commission shall be final, subject only to revision at said hearing. The Commission may change the classification of properties, from time to time, as said properties change in the uses to which they are put. Said benefits shall be levied for both water supply and sewerage construction and shall be based for each class of property upon the number of front feet abutting upon the street, lane, alley or right of way in which the water pipe or sewer is placed; provided, however, that no lot in a subdivision property shall be assessed on more than one side, that corner lots in this class shall be assessed on that frontage towards which the building should naturally face, and that all lots in this class shall be assessed for their full frontage even though a water main or sewer may not extend along the full length of any boundary; and provided further, that no land so classed as agricultural by said Commission, when in actual use for farming or trucking purposes, shall be assessed a front foot benefit when such agricultural land has constructed through it or in front of it a sewer or water main, until such time as a water or sewer connection is made, and when so made and for every connection such land shall become liable to a front foot benefit assessment for such reasonable frontage, not exceeding three hundred feet front, as may be determined by said Commission, and shall be immediately assessed at the rate of assessment determined upon by the said Commission for agricultural land. Front-foot bene-