shaped lot having a frontage on two or more streets and abutting upon a road, street, lane, alley or right of way in which there is or is being constructed a water main or sewer at any point of said frontage shall be assessed for said frontage as the commission may determine to be reasonable and fair, not, however, to exceed the longest frontage on any one street; and provided further, that no lot in a sub-division 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 this 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 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 said commission for agricultural land. Front-foot benefit charges for water supply and sewer construction shall be uniform for each class of property throughout the district defined by the commission under Section 4, for any one year and no benefit charge once levied, shall be increased; provided, however, that whenever the commission acquires an existing system, other than a municipal system, the construction cost of which has been added in whole or in part to the purchaser of land or lots abutting upon said system and which contribution the commission has determined to be a factor in the cost to the commission of such system, the commission may, in its discretion, levy a front-foot assessment less than the uniform front-foot assessment levied in the remainder of the sub-districts in which said system is located. The amount of the charge per front foot for each class of property for both water main and sewer shall be determined from time to time by the commission as costs and condition require. Said benefit charge shall be paid annually beginning in the year such construction is begun by all properties located as above specified, for a period of years co-extensive with the period of maturity of the bonds out of the proceeds of which such construction was