

with the receipts from the front foot tax, to pay the interest on said bonds and to redeem the said bonds as they mature. Provided, however, that in the event such taxes so levied shall not provide sufficient funds for this purpose, then and in that event, said county commissioners shall levy annually against all the taxable property in Howard County a sum sufficient to make up the deficiency.

The treasurer of Howard County is hereby authorized and directed to collect the tax or taxes so levied in the same manner as state and county taxes are collected, and such tax or taxes shall be subject to the same interest and penalties for non-payment as in the case of county taxes.

The county commissioners for the purpose of levying the front foot tax shall divide all properties abutting or fronting upon a street, road, lane, alley or right of way in which a water main is to be laid or has been laid, into four classes, namely: 1. Agricultural. 2. Small Acreage. 3. Industrial or Business. 4. Sub-division Property. The front foot charges shall be fixed and levied in accordance with the above classification, provided that no front foot charge shall be levied against any agricultural property until such property is connected with said water main and provided further than when connected the length of agricultural property to be assessed shall be limited to two hundred feet. The commissioners shall fix the rates for the different classifications and shall change the classification of properties from time to time as said properties change in the uses to which they are put. Where the frontage is less than 30 feet, the charge shall be an amount equal to that levied against a property in the same classification having a frontage of thirty feet.

The county treasurer shall deposit all funds received from the sale of said bonds and from said charges and taxes in a special account and said funds shall be used only for the purposes herein provided.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an Emergency Law and necessary for the immediate preservation of the public health and safety, and being passed upon a yea and nay vote supported by three-fifths of all the members elected to each of the two houses of the General Assembly, the same shall take effect from the date of its passage.

Approved January 31, 1935.