

*number of years during which said bonds will mature and by further dividing the quotient so obtained by the number of assessable front feet in each such class or sub-class. With the figures thus obtained, the Commission shall determine the annual assessment payable by each property benefitted by multiplying the number of assessable front feet of each such property in each such classification or sub-classification by the amount of the annual assessment per front foot applicable thereto.*

*For the purpose of equitably distributing the burden of said special benefit assessments, the Commission shall divide all properties, improved or unimproved, binding upon a street, road, lane, alley or right-of-way in which a water pipe or sanitary sewer has been or is to be laid, into at least seven classes, namely: agricultural, small acreage residential, industrial, commercial, institutional, apartment residential and subdivision residential, and the Commission may fix the maximum number of front feet for any property to be assessed in each such class. The Commission may further subdivide each of said classes into sub-classes in an equitable manner and may include in any such sub-class the number of front feet of any property in excess of the above mentioned maximum. The Commission may change the classification or sub-classification of any property from time to time in the event of a change in the use to which such property is put.*

*As soon as the calculations above described are completed, the Commission shall notify in writing all owners of properties to be assessed into which class or sub-class their respective properties have been placed and the annual assessment per front foot so calculated for each such class or sub-class, naming also in said notice a time when and a place at which said owners will be heard by the Commission. Such notice be mailed to the last known address of each owner or be served in person upon any adult occupying the premises or, in case of a vacant or unimproved property, may be posted upon the premises. No such hearing shall be held sooner than ten days after delivery of such notice as aforesaid. At or following any such hearing, the Commission may make revisions in the classification or sub-classification of and the benefits assessed against any property and, thereafter, such classification, sub-classification and assessments shall be final, except as provided in subparagraph (c) hereof.*

*When said assessments have been finally determined, as aforesaid, the Secretary-Treasurer shall certify to the Treasurer of the County a list of the properties benefitted, the annual assessments applicable to each, and the number of years during which said assessments shall be collected, and said Treasurer shall include in the annual tax bill for the ensuing year for each such property the amount of the first annual assessment and shall make a similar assessment in each succeeding year for the period specified by the Commission, subject only to such changes as may be authorized by the Commission as herein provided. IF THE COUNTY SHALL DETERMINE THAT IT IS IMPRACTICABLE TO COLLECT SAID SPECIAL BENEFIT ASSESSMENTS AS ABOVE PROVIDED, THEN THE COMMISSION IS HEREBY AUTHORIZED AND EMPOWERED TO PROVIDE FOR THE SEPARATE BILLING AND COLLECTION THEREOF BY THE SECRETARY-TREASURER OF THE COMMISSION.*