- (b) Said [benefits] special benefit assessments shall be levied for both water [supply] systems and sewerage [construction] systems and shall be based, as aforesaid, for each class or sub-class of property upon the number of front feet abutting upon the street, lane. road, 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 road, street, lane, alley, or right-of-way in which there is or is being constructed a water main or sewer at any point, said lot shall be assessed for such frontage as the Commission may determine to be reasonable and fair; and provided, further that no lot in a sub-division property shall be assessed on more than one side, unless said lot abuts upon two parallel streets, that corner lots may be averaged and assessed upon such frontage as the Commission may deem reasonable and fair, [and] that all lots in this class shall be assessed even though a water main or sewer may not extend along the full length of any boundary; and whenever a property consists of a number of sub-division lots in the same block in one ownership and appurtenant to a single structure, the Commission may treat said property as a single lot for purposes of classification and subclassification; and provided further, that [no] land so classified as agricultural by [this] the Commission shall be assessed a front foot benefit [when said agricultural land 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 on such land [shall become liable to a front foot assessment] for such reasonable frontage not exceeding three hundred (300) feet, or AS may be determined by said Commission [, and shall be immediately assessed at the rate of assessment determined by said Commission for agricultural land.
- (c) [Front foot] Special benefit [charges] assessments for water [supply] systems and sewerage [construction] systems shall be as nearly uniform as is [reasonable and practical] possible in the light of changing construction costs for each class or sub-class of property throughout each [district] sub-district [for any one year], provided, however, that whenever the [Commission] District acquires an existing water or sewer system other than a municipal system, the construction of which has been added in whole or in part to the purchase price 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] District of such system, the Commission may, in its discretion, levy a [front foot] special benefit assessment less than the uniform front foot assessment levied in the remainder of the **[**sanitary district**]** sub-district in which said system is located. The amount of the charge per front foot for each class of property for both water mains and sewers may not be increased but may be reduced from time to time by the Commission in its discretion, if [costs and conditions] revenues realized are deemed by it to justify such reduction. Said [benefit charge] special benefit assessments shall be paid annually by all properties located as above specified, for a period of years co-extensive with the period of maturity of the bonds [out of], from the proceeds of which such construction was done in whole or in part.
- (d) The Commission shall at any time permit a connection with a water main or sewer by the property owner whose property does not abut on said water main or sewer and who has not previously