

(d) *The cost of the construction, reconstruction [maintenance] or repair of streets, gutters, curbs [or], sidewalks and storm drainage incident to such construction, repair or reconstruction shall be paid by a levy against the real [properties] property benefited by a special assessment on a front foot basis [,.]. [and] The cost of providing the municipal functions or services such as street signs, street lighting, garbage [or] and trash removal shall be paid for by the levy of an ad valorem tax levied against all of the property assessed for County tax purposes [within said special improvement district.] or by a tax to be determined by taking the total cost of such municipal functions or services divided by the number of units of real property served by such improvement.*

(e) The Board of County Commissioners shall, by proper ordinance or resolution, adopt all necessary rules and regulations for the construction, maintenance or operation of said improvements or municipal functions, and, shall fix the time and manner of payment, and all special assessments or taxes levied by the said Board of County Commissioners, shall be treated in all respects as county taxes, collected by the County Treasurer, and shall have all of the priorities and lien rights of county taxes. Whenever the Board of County Commissioners shall be required to make any special assessment against abutting land for street improvement, whether for the construction of roadbeds, sidewalks, curbs or gutters or any or all of them and such lot is located at the intersection of two streets and is what is known as a corner lot, the Board of County Commissioners shall have the power to make an assessment for the number of feet in the front of such lot, where the said improvement abuts on the front of such lot, and in case the improvement abuts on the side of such a lot, the assessment made for such improvement against the lot shall be for one-half of the number of linear feet of the side of said lot, not to exceed a total exemption of fifty linear feet, and for the purpose of assessment the short side of such lot shall be considered the front of such lot, and in cases where the two sides are equal, the Board of County Commissioners shall determine which is front and which is the side of such lot, and such determination shall be final and conclusive; and, provided, that in cases of lots abutting on more than two streets, and of lots of irregular or unusual shape, and in cases of lots abutting on two or more streets where in one or more of such streets, roadbeds, sidewalks, curbs, gutter and street improvements, or any or all, have been, or are about to be, constructed under such circumstances as not to subject such lots to a special assessment by the Board of County Commissioners, the Board of County Commissioners shall have full power and authority to adjust assessments to be made against such lots for the cost of improvements herein authorized abutting such lots to such an amount as shall be just and equitable, and the cost of improvements thus exempted shall be included in the assessments to be made against the abutting property included in the project, and such adjustments as may be made by the Board of County Commissioners shall be final and conclusive.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1961.*

Approved May 3, 1961.

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