

*payments when due, together with accrued interest to the date of payment. In the event the proceeds from the taxes so levied in any fiscal year are inadequate for the above purposes, the County Commissioners of Harford County shall levy additional taxes in the succeeding fiscal year to make up any deficiency.*

**421. Front foot benefit assessments.**

*(a) For the purpose of paying the interest on and principal of the bonds issued by said Commission as in this subtitle provided for the water supply, sewerage, or drainage systems to be constructed, purchased, or established under this subtitle, the Commission may fix an annual assessment on all properties, improved or unimproved, binding upon a street, road, lane, alley, or right-of-way in which a water main, sewer, or drain has been built. The annual assessment shall be made upon the front foot basis, and the first payment shall be collected during the year in which the construction is completed on the water supply, sewerage, or drainage systems, or in which the systems are purchased or acquired. All sums collected by the Commission for benefits levied against the property for water, sewerage, or drainage construction shall be set aside as a separate fund to be known and designated as the Front Foot Benefit Assessment Fund.*

*(b) The Commission for the purpose of assessing benefits shall divide all properties binding upon a street, road, lane, alley, or right-of-way, in which a water pipe or sanitary sewer is to be laid, into four classes, namely: agricultural, small acreage, industrial or business, and residential, and the Commission may subdivide each of these classes in such manner as it deems to be in the public interest. Whenever any water supply or sewerage project in the sanitary district has been completed and declared ready for service the Commission shall fix and levy an assessment for the remainder of the fiscal year on a pro rata basis upon all property in the district abutting upon the water main or sewer, in accordance with the classification or subdivision thereof; and it shall in writing notify all owners of said properties into which class and subdivision their respective properties fall and the charge determined upon, naming also in the notice a time and place, when and at which time the owner will be heard. Such notice may be mailed to the last known address of the owner, or served in person upon any adult occupying the premises or in case of a vacant or unimproved property posted upon the premises.*

*(c) The classification of and the benefit assessment made against any property by the Commission is final, subject only to revision at the hearing. The Commission may change the classification of properties from time to time as the properties change in the uses to which they are put. The benefit assessment shall be levied for water supply, sewerage and drainage construction, and shall be based for each 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, sewer or drainage system at any point, the lot shall be assessed for such frontage as the Commission may determine to be reasonable*