

*and fair; and provided further that no residential property may be assessed on more than one side unless it 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 the residential and industrial or business classification shall be assessed even though a water main or sewer may not extend along the full length of any boundary; and provided further, that no land classified as agricultural by the Commission shall be assessed a front foot benefit when it 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 such land is liable to a front foot assessment for such reasonable frontage not exceeding three hundred (300) feet, or as may be determined by the Commission, and shall be immediately assessed at the rate of assessment determined by the Commission for agricultural land. Any land owned by a religious body upon which there is erected a church or a parsonage and which is used exclusively for customary religious purposes, in the discretion of the Commission, may be exempted from front foot benefit assessment for that frontage not exceeding 150 feet.*

*(d) Front foot benefit assessments for water supply and sewerage and drainage construction shall be as nearly uniform as is practicable for each class or subclass of property throughout each system for any one year, and no benefit charge, once levied, may be increased; provided, however, that whenever the Commission acquires an existing 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 the system and which contribution the Commission has determined to be a factor in the cost to the Commission of such system, the Commission in its discretion may levy such lesser assessment as may take into account this factor.*

*(e) The amount of the assessment per front foot for each class of property for water sewer and drainage systems may be reduced from time to time by the Commission in its discretion, if cost and conditions are deemed by it to justify the reduction but may be subsequently increased to the amount of original assessment in the event revenues prove to be insufficient. The 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 the proceeds of which such construction was done.*

*(f) The Commission may at any time permit a connection with a water main or sewer by a property owner whose property does not abut on a water main or sewer and who has not previously paid a benefit charge for the construction of said water main or sewer, provided, the Commission classifies the property and determines a front foot assessment to be paid by the property owner as though the property abutted upon a water main or sewer; and if the connection is made, the property owner and the property as to all charges, rates and benefits stand in every respect in the same position as if the property abutted upon a water main or sewer.*

*(g) The annual benefit assessment or other charge as above specified is a lien upon the property against which it is assessed until paid, any statute of limitations to the contrary notwithstanding, subject*