

said facilities, in part or as a whole, as in its judgment may appear advisable. The contract shall be let to the lowest responsible bidder, or the Commission may reject any or all bids, and if in its discretion the prices quoted are unreasonable or unbalanced, it may re-advertise the work or any part of it or may do any part or all of the work by day labor; provided, that at any time the Commission may, in its discretion, expend by day labor for construction work an amount not exceeding Five Thousand Dollars (\$5,000.00) without advertising or receiving bids. All such contracts shall be protected by such bonds, penalties and conditions as the Commission may require, all of which shall be enforced in any Court having jurisdiction.

521. *Benefit Assessments.*

(a) *When imposed.*—The annual benefit charge shall be first imposed and collected during the year in which construction of the necessary installations are completed, purchased or acquired, provided that if such completion, purchase or acquisition occurs after the beginning of the eleventh month of said year, the Commission may waive it or may add the sum due to the bill or charge for the full ensuing year. Whenever the construction, purchase or acquisition is completed before the end of the third month of the year, the Commission shall fix and levy a benefit charge as of the first day of the year, in accordance with the classification or subdivision thereof.

(b) *Classifications.*—All property subject to benefit assessments for water or sewer shall be divided into four classes, namely: agricultural, small acreage, industrial or business, and subdivision or residential property, and the Commission may subdivide each of said classes in such manner as it may deem to be in the public interest. The Commission shall in writing notify all owners of said properties into which class and subdivision thereof their respective properties fall and the charge determined upon, naming also in said notice a time and place when and at which time said 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. The classification of and the benefit assessed against any property as made by the Commission shall be final, subject only to revision at said hearing. The Commission may change the classification of property from time to time as said properties change in the uses to which they are put. Benefit charges shall be as nearly uniform as is reasonably practical for each class or sub-class of property throughout each urban service sub-district for any one year and no benefit charge, once levied shall be increased; provided, however, that whenever the Commission acquires an existing system and said system is acquired by the Commission at less than the full value thereof, as determined by the Commission, the Commission may, in its discretion, levy a benefit charge against the properties served by said existing system which is less than the benefit charge made against other properties in the remainder of the area in which said system is located; and further provided, that the Commission may require the owner or owners of property seeking an extension of an existing system in an area already generally served to pay all or part of the cost of such extension and may, in its discretion, make such lesser benefit charge against the properties served by said extension as in its discretion may seem reasonable and just.