

*beginning of each fiscal year of the County, the Commission shall certify to the County Treasurer, in such manner as shall be prescribed by him, the annual benefit assessments to be collected for such year. The County Treasurer shall include such assessments so certified in the County tax bills for the properties affected and shall remit to the Commission at regular intervals the proceeds from the collection of said assessments. If construction of a water supply, sewerage or drainage system, or any part thereof, is completed after the beginning of any fiscal year, the properties benefited shall be charged for such year a proportion of the annual assessments fixed by the Commission for such properties, determined by the ratio which the number of months in such year in which service is available bears to the total number of months of said year. Said partial assessments may be certified to the County Treasurer not more often than once each quarter and, if so certified, shall be billed by the County Treasurer at the same time or times as County taxes for less than a full year are billed. If not so certified, said partial assessments shall be added to the assessments certified by the Commission for collection in the ensuing fiscal year.*

(b) *Procedure for classification.* The said 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 subdivision property, and the Commission may subdivide each of said classes in such manner as it may deem to be in the public interest. Whenever any water supply or sewerage project, or part thereof, in [said] a sanitary district [or sanitary districts] shall have been completed [by March 31st, in any one year, regardless of when said construction was commenced, then], the said Commission shall fix and levy [a] benefit [charge as of the first day of January in which the project was completed] assessments upon all [property] properties in said sanitary district abutting upon said water main or sewer, in accordance with the classification or subdivision thereof, and 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 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.

SEC. 2. *And be it further enacted,* That the subparagraphs of said Section 419 designated respectively subparagraphs (b) and (c) shall be changed to subparagraphs (c) and (d).

SEC. 3. *And be it further enacted,* That subparagraph (d) of Section 419 of the Code of Public Local Laws of Cecil County (1961 Edition), being Article 8 of the Code of Public Local Laws of Maryland, title "Cecil County", sub-title "Sanitary Districts", be and the same is hereby repealed and re-enacted, with amendments, and is hereby divided into two subparagraphs, designated respectively subparagraphs (e) and (f), as follows:

[d] (e) *Connections for non-abutting properties.* The Commission shall at any time permit a connection with a water main or