

pose 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.

(b) Whenever any water supply or sewerage project in any 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 July of the year in which the project was completed 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.

(c) 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 or property from time to time as said properties change in the uses to which they are put. Said benefits shall be levied for both water supply and sewerage 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 or sewer at any point, said lot shall be assessed for such frontage as the commission may determine to be reasonable and fair; and provided further that no lot in a subdivision property shall be assessed on more than one side, unless said lot 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 this class 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 so classified as agricultural by this commission shall be assessed a front-foot benefit when said agricultural land 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 shall become liable to a front-foot assessment for such reasonable frontage not exceeding three hundred (300) feet, as may be determined by said commission, and shall be immediately assessed at the rate of assessment determined by said commission for agricultural land. Front-foot benefit charges for water supply and sewerage construction shall be as nearly uniform as is reasonable and practical for each class or subclass of property throughout each sanitary district for any one year, provided, however, that whenever the commission acquires an existing system other than a municipal system, the cost of construction of which has been added in whole or in part to the purchase price of land or lots abutting upon said system and which contribution the commission has determined to be a factor in the cost to the com-