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 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.
- 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 only to prior State and county taxes. If any property is sold for State and for county taxes, or both, by the Treasurer of the County, and if after sale there is a surplus after all costs and expenses incident to such sale shall have been paid, the Commission upon proper petition to the Circuit Court shall be allowed any balance from the surplus, and shall be a preferred lienor to the extent of its lien; and for the purpose of giving notice to the general public as to existing liens and charges against any property within the county abutting upon any water or sewer main, or connected thereto the Commission shall keep a public record of all names of owners of property, locations of said property, lot numbers when of record, and the amount of such benefit assessments, water service charges, or such other charges, that may become liens from time to time. Such records shall be kept in the office of the Commission as a public record, and when so kept shall be legal notice of all existing liens within the county. The Commission shall request the County Treasurer to print a notice on the State and County Tax Bills that benefit assessments and other charges for water and sewer services must