

there are a number of lots in the same block in one ownership appurtenant to a residence, the Commission may give a continuous frontage to all of the lots regardless of the streets upon which they face. A corner lot in the subdivision residential class of less than two (2) acres in size shall not be assessed on more than one side, unless it also abuts on two parallel streets, but the frontage assessed may be that determined to be reasonable and fair by the Commission, giving consideration to the frontage towards which the building on the lot would naturally face. Lots running through with front and rear on separate streets may be assessed on both front and rear. Any of the lots in the foregoing categories may be assessed for their full frontage even though a water main or sewer may not extend along the full length of any boundary. No land so classed as agricultural by this Commission, when in actual use for farming or trucking purposes, shall be assessed a front foot benefit when such agricultural land has constructed through it or in front of it a sewer or water main, until such time as a 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 foot front, as may be determined by said Commission, and shall be immediately assessed at the rate of assessment determined upon by said Commission for agricultural land. State, county and municipal buildings or property or public parks or playgrounds owned by a municipality, and any property or building owned by a regularly organized volunteer fire department, while so used for such public purposes, shall be exempt from the imposition of a front foot benefit charge. The Commission may further provide for a hiatus in the imposition and collection of a front foot benefit assessment for any property otherwise assessable with respect to a sanitary sewer line which property cannot in the judgment of the Commission obtain service from the sewer pipe upon which the benefit would be based, but the suspension of the benefit charge shall terminate at any time a connection with the Commission's sewer pipe [or water line, as the case may be,] is made by the owner of the property, whereupon the property shall be classified and the benefit charge shall commence and run for the total number of years, at the rate for such class which it would have run had it been established at the time of the original construction. If property in the Sanitary District is at the time of construction of a Commission water line or sanitary sewer line connected to a public water system or public sewer system operated either by a municipality or by a water or sewer company subject to the requirements of the Maryland State Department of Health, or if following construction of the Commission line such property is connected to such other specified public system pursuant to Commission authorization, such property shall be exempt from the imposition and collection of a Sanitary District front foot benefit assessment until it is served by or connected to the Commission's water or sanitary sewerage system, as the case may be [.] , and if such property is not within a drainage area or not otherwise provided service, directly or indirectly, from a storm drainage system operated or maintained by the Commission, the Sanitary District ad valorem tax shall also be suspended, with the suspension terminating upon service by or connection to any of the aforesaid systems of the Commission. The provisions of this section relative to the exemption from front foot benefit assessments of properties served by another public water or sewer system are not intended to, nor shall they, supersede or modify the special provisions