

constructed, purchased or established under this subtitle, the said Commission is hereby empowered to establish a proper and reasonable charge for connection with said water supply, sewerage and drainage system so to be constructed, purchased or established as aforesaid, and to fix an annual assessment on all properties, improved or unimproved, binding upon a street, road, lane, alley or right-of-way in which a water main sewer or drain has been built ~~or which are otherwise served by the water supply, sewerage or drainage systems, or a part thereof.~~

(b) The said annual assessment *based on the Commission's fiscal year* shall be made upon the front foot basis ~~or upon other basis as the Commission shall determine to be equitable~~ [and the first payment shall be collected during the year which the construction is completed on the water supply, sewerage or drainage systems, or in which the systems are purchased or acquired]. 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 ~~or otherwise served by the water supply, sewerage or drainage systems or a part thereof~~, into four classes, namely: Agricultural, small acreage, industrial or business, and sub-division 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 in said sanitary district or sanitary districts [shall have been completed by June 30th, in any one year, regardless of when said construction was commenced, then] *is available for service* the said Commission shall fix and levy a benefit charge [as of the following first day of July] *for the remainder of the fiscal year on a pro rata basis* upon all property in said sanitary district abutting upon said water main or sewer *or otherwise served by the water supply, sewerage or drainage systems or a part thereof* 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) Classification. 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. Said benefits shall be levied for both water supply and sewerage construction and *when made upon the front foot basis* 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