

shall have been completed, the [said commission] *Department* shall fix and levy benefit assessments upon all 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 or 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] *Department* shall be final, subject only to revision at said hearing. The [commission] *Department* 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 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] *Department* 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, or unless said lot is a corner lot, in which event said lot may be averaged and assessed upon such frontage as the [commission] *Department* 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 the [commission] *Department* 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, or may be determined by [said commission] *the Department*, and shall be immediately assessed at the rate of assessment determined by [said commission] *the Department* for agricultural land.

(d) Front foot benefit charges for water supply and sewerage construction shall be as nearly uniform as is reasonably practical for each class or sub-class of property throughout each district for any one year and no benefit charge, once levied, shall be increased; provided, however, that whenever the [commission] *Department* 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 said system and which contribution the [commission] *Department* has determined to be a factor in the cost to the [commission] *Department* of such system, the [commission] *Department* may, in its discretion, levy a front foot assessment less than the uniform front foot assessment levied in the remainder of the sanitary district in which said system is located. - ; **AND FURTHER, PROVIDED, HOWEVER, THAT**