

10-27. Certain persons deemed owners for purposes of division.

Whenever any person shall occupy, or shall be in actual possession, or have charge, care or control of any property within the county, as executor, administrator, trustee, guardian or other fiduciary, or as agent, such person shall be deemed and taken to be the owner of such property, within the true intent and meaning of Sections 10-21 to 10-26 of this Code so far as the same may affect such property, in the same manner, and subject to the same consequences in every respect prescribed by Sections 10-21 to 10-26 of this Code as if such person were actually the owner of such property, and notice to any such person by the county as hereinbefore prescribed, shall be deemed and taken to be as good and sufficient notice as if such person were actually the owner of such property.

CHARGES AND ASSESSMENTS**III***10-28. Front foot benefit assessments.*

19-18.

(a) ~~Authorized for~~ **AUTHORIZED**. FOR the purpose of paying the interest and principal of the bonds issued by the county as in this subtitle provided, for the water supply, sewerage or drainage systems to be constructed, purchased or established under this ~~chapter~~ **SUBTITLE**, the county 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~~ **ABUTTING** upon a street, road, lane, alley or right-of-way in which a water main, sewer or drain has been built. The said annual assessment shall be made upon the front foot basis, and the first payment shall be collected during the year in which the construction is completed on the water ~~supply~~ **MAIN**, sewerage or drainage systems, or in which the systems are purchased or acquired. At least sixty days before the beginning of each fiscal year, the county shall certify to the county treasurer, in such manner as shall be prescribed by him, the annual benefit assessments to be collected for such year. The county treasurer shall include such assessments so certified in the county tax bills for the properties affected and shall remit to the county at regular intervals the proceeds from the collection of said assessments. If construction of a water supply, sewerage or drainage system, or any part thereof, is completed after the beginning of any fiscal year, the properties benefited shall be ~~charged for such~~ **ASSESSED FOR THE REMAINDER OF SUCH** year a ~~proportion~~ **PORION** of the annual assessments fixed by the county for such properties, ~~determined by the ratio which~~ **SUCH PORTION DETERMINED BY MULTIPLYING THE ANNUAL ASSESSMENT FOR SUCH PROPERTY BY A FRACTION, THE NUMERATOR BEING** the number of months in such year in which service is available ~~bears to the total number of months of said year.~~ **AND THE DENOMINATOR BEING TWELVE**. Said partial assessments may be certified to the county treasurer not more often than once each quarter and, if so certified, shall be billed by the county treasurer at the same