

time or times as county taxes for less than a full year are billed. If not so certified, said partial assessments shall be added to the assessments certified by the county for collection in the ensuing fiscal year. ALL SUMS COLLECTED BY THE COUNTY FOR BENEFITS LEVIED AGAINST THE PROPERTY FOR WATER, SEWERAGE, OR DRAINAGE CONSTRUCTION SHALL BE SET ASIDE AS A SEPARATE FUND TO BE KNOWN AND DESIGNATED AS THE FRONT FOOT BENEFIT ASSESSMENT FUND.

(b) *Classes of property.* The county, for the purpose of assessing benefits, shall divide all properties ~~binding~~ IN THE SANITARY DISTRICT ABUTTING upon a street, road, lane, alley or right-of-way, in which a water pipe or sanitary sewer is to be laid into four classes, namely: Agricultural, small acreage, industrial or business, and subdivision property, and the county 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, or part thereof, in ~~any sanitary district~~ THE SANITARY DISTRICT shall have been completed, the county shall ~~fix and levy benefit assessments upon all properties in said sanitary district~~ THE 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) *Levy of assessment.* The classification of and the benefit assessed against any property as made by the county shall be final, subject only to revision at said hearing. The county 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~~ WATER SUPPLY, SEWERAGE, AND DRAINAGE 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~~ MAIN, SEWER OR DRAINAGE SYSTEM at any point, said lot shall be assessed for such frontage as the county 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~~ EITHER OF WHICH EVENTS said lot may be averaged and assessed upon such frontage as the county may deem reasonable and fair, and that all lots in ~~this class~~ THE RESIDENTIAL AND INDUSTRIAL OR BUSINESS CLASSIFICATION shall be assessed ~~full length of any boundary~~ EVEN THOUGH A WATER MAIN MAY NOT EXTEND ALONG THE FULL LENGTH OF ANY BOUNDARY; and provided further, that no land so classified as agricultural by the county shall be assessed a front foot benefit when said agricultural land has con-