

BY A FRACTION, THE NUMERATOR BEING THE NUMBER OF MONTHS IN SUCH YEAR IN WHICH SERVICE IS AVAILABLE AND THE DENOMINATOR BEING TWELVE. THE 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 TIME OR TIMES AS COUNTY TAXES FOR LESS THAN A FULL YEAR ARE BILLED. IF NOT SO CERTIFIED, THE 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) THE COUNTY, FOR THE PURPOSE OF ASSESSING BENEFITS, SHALL DIVIDE ALL PROPERTIES IN THE SANITARY DISTRICT ABUTTING UPON A STREET, ROAD, LAND, 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 THE CLASSES IN WHATEVER MANNER AS IT MAY DEEM TO BE IN THE PUBLIC INTEREST. WHENEVER ANY WATER SUPPLY OR SEWERAGE PROJECT, OR PART THEREOF, IN THE SANITARY DISTRICT SHALL HAVE BEEN COMPLETED, THE COUNTY SHALL FIX AND LEVY BENEFIT ASSESSMENTS UPON ALL PROPERTIES IN THE SANITARY DISTRICT ABUTTING UPON THE WATER MAIN OR SEWER, IN ACCORDANCE WITH THE CLASSIFICATION OR SUBDIVISION THEREOF, AND SHALL IN WRITING NOTIFY ALL OWNERS OF THE PROPERTIES INTO WHICH CLASS OR SUBDIVISION THEIR RESPECTIVE PROPERTIES FALL AND THE CHARGE DETERMINED UPON, NAMING ALSO IN THE NOTICE A TIME AND PLACE, WHEN AND AT WHICH TIME THE OWNER WILL BE HEARD. THIS 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 COUNTY SHALL BE FINAL, SUBJECT ONLY TO REVISION AT THE HEARING. THE COUNTY MAY CHANGE THE CLASSIFICATION OF PROPERTY FROM TIME TO TIME AS THE PROPERTIES CHANGE IN THE USES TO WHICH THEY ARE PUT. THE BENEFITS SHALL BE LEVIED FOR 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. HOWEVER, 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, SEWER OR DRAINAGE SYSTEM AT ANY POINT, THE LOT SHALL BE ASSESSED FOR WHATEVER FRONTAGE AS THE COUNTY MAY DETERMINE TO BE REASONABLE AND FAIR. NO LOT IN A SUBDIVISION PROPERTY SHALL BE ASSESSED ON MORE THAN