

AND DECLARED READY FOR SERVICE, THE COUNTY COMMISSIONERS SHALL FIX AND LEVY AN ASSESSMENT FOR THE REMAINDER OF THE FISCAL YEAR ON A PRO RATA BASIS UPON ALL PROPERTY IN SUCH DISTRICT ABUTTING UPON THE WATER MAIN OR SEWER, IN ACCORDANCE WITH THE CLASSIFICATION OR SUBDIVISION THEREOF; AND THEY 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 THE NOTICE A TIME AND PLACE WHEN AND AT WHICH THE 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 THE CASE OF A VACANT OR UNIMPROVED PROPERTY, POSTED UPON THE PREMISES.

(3) LEVY OF ASSESSMENT. THE CLASSIFICATION OF AN THE BENEFIT ASSESSMENT MADE AGAINST ANY PROPERTY BY THE COUNTY COMMISSIONERS SHALL BE FINAL, SUBJECT ONLY TO REVISION AT THE HEARING AS HEREINBEFORE PROVIDED. THE COUNTY COMMISSIONERS MAY CHANGE THE CLASSIFICATION OF PROPERTIES FROM TIME TO TIME AS THE PROPERTIES CHANGE IN THE USES TO WHICH THEY ARE PUT. THE BENEFIT ASSESSMENT 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, ROAD, LANE, 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 STREET, ROAD, LANE, ALLEY, OR RIGHT-OF-WAY IN WHICH THERE IS OR IS BEING CONSTRUCTED A WATER MAIN OR SEWER AT ANY POINT, THE LOT SHALL BE ASSESSED FOR SUCH FRONTAGE AS THE COUNTY COMMISSIONERS MAY DETERMINE TO BE REASONABLE AND FAIR; AND PROVIDED FURTHER, THAT NO LOT IN A SUBDIVISION PROPERTY MAY BE ASSESSED ON MORE THAN ONE SIDE UNLESS IT ABUTS UPON TWO PARALLEL STREETS, THAT CORNER LOTS MAY BE AVERAGED AND ASSESSED UPON SUCH FRONTAGE AS THE COUNTY COMMISSIONERS MAY DEEM REASONABLE AND FAIR, AND THAT ALL LOTS IN THE SUBDIVISION PROPERTY CLASSIFICATION SHALL BE ASSESSED EVEN THROUGH A WATER MAIN OR SEWER MAY NOT EXTEND ALONG THE FULL LENGTH OF ANY BOUNDARY; AND PROVIDED FURTHER, THAT NO LAND CLASSIFIED AS AGRICULTURAL BY THE COUNTY COMMISSIONERS SHALL BE ASSESSED A FRONT-FOOT BENEFIT WHEN IT 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 300 FEET, AS MAY BE DETERMINED BY THE COUNTY COMMISSIONERS, AND SHALL BE IMMEDIATELY ASSESSED AT THE RATE OF ASSESSMENT DETERMINED BY THE COUNTY COMMISSIONERS FOR AGRICULTURAL LAND.

(4) UNIFORMITY OF ASSESSMENTS. FRONT-FOOT BENEFIT ASSESSMENTS FOR WATER SUPPLY AND SEWERAGE CONSTRUCTION SHALL BE AS NEARLY UNIFORM AS IS REASONABLE AND PRACTICABLE FOR EACH CLASS OR SUBCLASS OF PROPERTY THROUGHOUT EACH SPECIAL TAXING DISTRICT FOR ANY ONE YEAR; PROVIDED, HOWEVER, THAT WHENEVER THE COUNTY COMMISSIONERS