

(c) The classification of and the benefit assessment made against any property by the [Commission] BOARD is final, subject only to revision at the hearing. The [Commission] BOARD 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 water supply[, ] AND 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, sewer or drainage] OR SEWERAGE system at any point, the lot shall be assessed for such frontage as the [Commission] BOARD may determine to be reasonable and fair; and provided further that no residential 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 [Commission] BOARD may deem reasonable and fair, and that all lots in the residential and industrial or business classification 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 classified as agricultural by the [Commission] BOARD 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 is liable to a front foot assessment for such reasonable frontage not exceeding three hundred (300) feet, or as may be determined by the [Commission] BOARD, and shall be immediately assessed at the rate of assessment determined by the [Commission] BOARD for agricultural land. Any land owned by a religious body upon which there is erected a church or a parsonage and which is used exclusively for customary religious purposes, in the discretion of the [Commission] BOARD, may be exempted from front foot benefit assessment for that frontage not exceeding 150 feet.

(d) Front foot benefit assessments for water [supply] and sewerage [and drainage] construction shall be as nearly uniform as is practicable for each class or subclass of property for any one year, and no benefit charge, once levied, may be increased; provided, however, that whenever the [Commission] COUNTY 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 the system and which contribution the [Commission] BOARD has determined to be a factor in the cost to the [Commission] COUNTY of such system, the [Commission] BOARD in its discretion may levy such lesser assessment as may take into account this factor.

(e) The amount of the assessment per front foot for each class of property for water [, sewer and drainage] AND