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)] 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 [one hundred fifty] 150 feet.

- Front foot benefit assessments for water supply sewerage [and drainage] construction shall be as nearly uniform as is practicable for each class or subclass of property [throughout each system] 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. 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 ] BOAPD in its discretion 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[,] AND sewer [and drainage] systems may be reduced from time to time by the [commission] BOARD in its discretion, if cost and conditions are deemed by it to justify the reduction but may be subsequently increased [in] TO the amount of THE original assessment in the event revenues prove to be insufficient. The benefit assessments shall be paid annually by all properties located as above specified for a period of years coextensive with the period of maturity of the bonds out of the proceeds of which such construction was done.
- (f) The Commission COUNTY may fat any time permit a connection with a water main or sewer by a property owner whose property does not abut on fal THE water main or sewer fand who has not previously paid a benefit charge for the construction of said water main or sewer, provided the commission classifies the property and determines a front foot assessment to be paid by the property owner as though the property abutted upon a water main or sewer; and if the connection is made, the property owner and the property as to all charges, rates and benefits stand in every respect in the same position as if the property abutted upon a water main or sewer. THE ENTIRE COST OF EXTENDING THE SYSTEM TO THE PROPERTY TO BE CONNECTED (SPECIFICALLY INCLUDING, BUT WITHOUT LIMITATION, THE COST OF ENGINEERING AND FEASIBILITY STUDIES, AND OF ACQUIRING NECESSARY EASEMENTS) SHALL BE PAID BY THE PROPERTY OWNER REQUESTING SERVICE. HOWEVER, IF THE