

property exempted from or with respect to which there is a suspension of front foot benefit charges, shall be classified for benefit charge assessment purposes, in its then current class, and become liable to a benefit assessment charge at a rate and for a period of time the same as properties first classified or assessed in that year but not less than the rate and number of years which would have applied at the time of exemption or suspension.]

(D) IF PROPERTY IS EXEMPTED FROM FRONT FOOT BENEFIT CHARGES OR IF THE WSSC HAS SUSPENDED FRONT FOOT BENEFIT CHARGES FOR THE PROPERTY, AND THE PROPERTY IS NO LONGER ELIGIBLE FOR THE EXEMPTION OR SUSPENSION, THE WSSC SHALL:

(I) CLASSIFY THE PROPERTY ACCORDING TO § 5-101 OF THIS TITLE; AND

(II) IMPOSE AND COLLECT A FRONT FOOT BENEFIT CHARGE AT A RATE AND FOR A PERIOD OF TIME EQUAL TO THAT OF PROPERTY THAT WAS ORIGINALLY CLASSIFIED OR ASSESSED IN THE YEAR OF SUSPENSION.

(E) The WSSC SHALL USE receipts from FRONT FOOT benefit [charge] CHARGES [assessments] for properties [with respect to] FOR which the benefit charge was exempted or suspended [for a period of years shall be used by the commission] to:

(1) [amortize] AMORTIZE any bonds issued [for the purpose of constructing] TO CONSTRUCT the water and sewer lines for which benefit charges are levied under the provisions of this article; or

(2) [for constructing] TO CONSTRUCT other water and sanitary sewer lines for which benefit charges are levied.

[Property with respect to which the ad valorem tax is suspended pursuant to the provisions of this subsection shall, during the period of such suspension only, be and considered as not within the taxing district of the sanitary district, as the taxing district is provided for in section 6-7, but upon the happening of any condition or circumstance which removes the exemption from an ad valorem tax the property shall thereupon be included within the taxing district. Except as herein specifically provided, every other law, regulation or rule of, or applicable to, the Washington Suburban Sanitary District shall apply to any property for which the front foot benefit assessment or ad valorem tax is suspended or exempted.]

COMMITTEE NOTE: The provisions above relative to ad valorem taxes are transferred to § 6-107 of this article.