

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 or sewerage system at any point, the lot shall be assessed for [such] THE frontage as the 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] THE frontage as the 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 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] THE land is liable to a front foot assessment for [such] THE reasonable frontage not exceeding three hundred (300) feet, or as may be determined by the Board, and shall be immediately assessed at the rate of assessment determined by the Board for agricultural land. Any land owned by a religious body [upon] ON which there is erected a church or a parsonage and which is used exclusively for customary religious purposes, in the discretion of the Board, may be exempted from front foot benefit assessment for that frontage not exceeding 150 feet.

(d) Front foot benefit assessments for water and sewerage 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 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 Board has determined to be a factor in the cost to the County of such system, the Board in its discretion may levy [such] THE 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 sewerage systems may be reduced from time to time by the Board in its discretion, if cost and conditions are deemed by it to justify the reduction but may be subsequently increased to the amount of 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 co-extensive with the period of maturity of the bonds out of the proceeds of which [such] THE construction was done.

(f) The Board may at any time permit a connection with a water main or sewer by a property owner whose property does not abut on a water main or sewer and who has not previously paid a benefit charge for the construction of [said] THE water main or sewer, provided, the Board classifies the property and determines a front foot assessment to be paid by the property owner as though the property abutted [upon] ON 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] ON a water main or sewer.