

(5) The Commission may change the classification or [sub-classification] SUBCLASSIFICATION of any property from time to time in the event of a change in the use to which the property is put.

(e) Notice to owners. As soon as the calculations specified in this section are completed, the Commission shall give written notification to all owners of properties to be assessed into which class or [sub-class] SUBCLASS their respective properties have been placed and the annual assessment per front foot calculated for each class or [sub-class] SUBCLASS. The notice shall specify a time and a place at which the owners will be heard by the Commission. The notice shall be mailed to the last known address of each owner or be served in person upon any adult occupying the premises or, in case of a vacant or unimproved property, may be posted upon the premises. A hearing may not be held sooner than 10 days after delivery of the notice. At or following the hearing, the Commission may make revisions in the classification or [sub-classification] SUBCLASSIFICATION of and the benefits assessed against any property and, thereafter, the classification, [sub-classification] SUBCLASSIFICATION and assessments shall be final, except as provided in [sub-section] SUBSECTION (c) of this section.

(f) Certification of list. When the assessments have been finally determined, the Secretary-Treasurer shall certify to the Treasurer of the County a list of the properties benefitted, the annual assessments applicable to each, and the number of years during which the assessments shall be collected. The Treasurer shall include in the annual tax bill for the ensuing year for each such property the amount of the first annual assessment and shall make a similar assessment in each succeeding year for the period specified by the Commission, subject only to changes authorized by the Commission. If the county finds that it is impracticable to collect the special benefit assessments, the Commission may provide for separate billing and collection by the Secretary-Treasurer of the Commission.

(g) Levy of assessments. Special benefit assessments shall be levied for both water and sewerage systems and shall be based, for each class or [sub-class] SUBCLASS of property, on the number of front feet abutting the street, lane, road, [alley] ALLEY, or right-of-way in which the water pipe or sewer is placed. In case of any irregular shaped lot that abuts on a road, street, 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 the frontage the Commission determines to be reasonable and fair. A lot in a [sub-division] SUBDIVISION property may not be assessed on more than one side unless the lot abuts on 2 parallel streets. Corner lots may be averaged and assessed on frontage the Commission deems reasonable and fair. All lots in this class shall be assessed even though a water main or sewer does not extend along the full length of any boundary. Whenever a property consists of a number of [sub-division] SUBDIVISION lots in the same block in 1 ownership and appurtenant to a single structure, the Commission may treat the property as a single lot for purposes of classification and [sub-classification] SUBCLASSIFICATION. Land classified as agricultural by the Commission shall be assessed a front foot benefit for every connection on that land for whatever reasonable frontage, not exceeding 300 feet, the Commission determines.

(h) Uniformity of assessments. Special benefit assessments for water systems and