

small acreage, industrial or business, and sub-division property. Immediately upon the commencement of the water supply project, the Mayor and Common Council of Manchester are empowered and directed to fix and levy a benefit charge upon all property abutting upon said water main, in accordance with the classification, and shall in writing notify all owners of said properties into which class their respective properties fall and the charge determined upon, naming also in said notice a time and place when and at which said owners will be heard. Such notice may be mailed to the last known address of the owner, or served in person upon any adult occupying the premises, or in the case of vacant or unimproved property, posted upon the premises. The classification of and benefit assessed against any property as made by the Mayor and Common Council of Manchester shall be final, subject only to revision at said hearing. The Mayor and Common Council of Manchester may change the classification of properties from time to time, as said properties change in the uses to which they are put. Said benefits shall be levied for water supply construction upon the number of front feet abutting upon the street, lane, alley or right-of-way in which the water main is placed; provided, however, that no lot shall be assessed on more than one side, that corner lots in this class shall be assessed on that frontage towards which the building does or would naturally face, and that all lots in this class shall be assessed for their full frontage even though a water main may not extend along the full length of any boundary; and, provided, further, that in the case of irregular shaped lots, and shallow lots fronting on more than one street, the Mayor and Common Council of Manchester may determine upon for assessment, and may assess, such length of frontage as they deem reasonable and fair. Front foot benefit charges for water supply construction shall be uniform for each class of property throughout the town. The amount of the charge per front foot for each class of property for water mains shall be determined from time to time by the Mayor and Common Council of Manchester as costs and conditions require. Said benefit charges shall be paid annually beginning in the year such construction is begun, 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 construction was done; provided, however, that any owner of property in the sub-division or business or industrial class may, at his option, extinguish at any time said benefit charge by the payment, in cash, of an amount which if put at interest at  $3\frac{1}{2}$  per cent., compounded annually, would yield an annuity equal to the annual assessments for the period for which the bonds have, at the time the option is exercised, still to run. The Mayor and Common Council of Manchester shall at any time permit a connection with a water main by a property owner whose property does not abut on said water main, and who has not previous thereto paid a benefit for the construction of said water main, provided the said Mayor and Common Council of Manchester shall first determine the classification of said property, and a front foot charge to be paid by said property owner as though his property abutted on said water main,