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 Council of Mt. Airy shall be final, subject only to revision by it. The Mayor and Council of Mt. Airy 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 Council of Mt. Airy may determine upon for assessment, and may assess, such length of frontage as it deems 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 Council of Mt. Airy 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 residential or 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 3½ 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 Council of Mt. Airy 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 Council of Mt. Airy 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, and in the event of such connection being made said property owner and said property, as to all charges, rates and benefits shall in every respect stand in the same position as if the said property abutted upon a water main. The annual benefit charges as above specified shall be a first lien upon the property against which they are assessed, subject only to prior State, county and municipal charges, and shall be enforced by a judgment upon complaint of the Mayor and Council of Mt. Airy before any Justice of the Peace or Circuit Court for Carroll County, and usual execution thereon. No such annual benefit charges shall continuo