

of the water supply or the sewerage project, the Mayor and Council are empowered and directed to fix and levy an assessment upon all property abutting upon said water main or sewer in accordance with the classification, and shall in writing notify all owners of said properties into which class their respective properties fall and the assessment 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 case of vacant or unimproved property posted upon the premises. The classification of an assessment against any property as made by the Mayor and Council shall be final, subject only to revision at said hearing. The Mayor and Council may change the classification of properties from time to time, as said properties change in the uses to which they are put. Said assessments shall be levied for both water supply and sewerage construction and shall be based for each class of property upon the number of front feet abutting upon the street, lane, alley or right-of-way in which the water pipe or sewer is placed; provided, however, that no lot in a subdivision property shall be assessed on more than one side, that corner lots in this class shall be assessed on that frontage towards which the building should naturally face, and that all lots in this class shall be assessed for their full frontage even though a water main or sewer may not extend along the full length of any boundary; that in the case of irregular shaped lots, and shallow lots fronting on more than one street in which main or sewer is placed, the Mayor and Council may assess such length of frontage as they deem reasonable and fair; and provided, further, that in the case of small acreage and agricultural property, where a water main or sewer does not extend along the whole frontage, the Mayor and Council may assess such length of frontage as they deem reasonable and fair. Front foot assessments for water supply and sewerage construction shall be uniform for each class of property throughout the town. The amount of the assessment per front foot for each class of property for water mains and sewers shall be determined annually by the Mayor and Council as costs and conditions require. Said assessments 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 may, at his option, within one year from the time said front foot assessment or benefit charge is levied extinguish the same by the payment in cash, in one sum, of the proportion of the estimated cost of the project, of which the construction abutting upon his property is a part, represented by the number of front feet which is assessed, with interest at the rate of six per cent. per annum from the date of said levy, less any annual payment that may have been made thereon. The Mayor and Council, however, in estimating said cost for the purpose of extinguishment may add thereto a reasonable margin to protect itself against possible changes in the cost of construction and loss of interest. All sums received