

ever, 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 toward 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 case of irregular shaped lots, and shallow lots fronting on more than one street in which a water main or sewer is placed, the Mayor and Town Council may assess such length of frontage as it deems reasonable and fair; and provided, further, that in case of small acreage and agricultural property, where a water main or sewer does not extend along the whole frontage, the mayor and town 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 Town 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 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 he 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 Town 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 under such plan of extinguishment shall be preserved intact by said Mayor and Town Council, less the payment of the proportion of interest and a sinking fund properly chargeable to the amount so received, and used for future construction; and provided further, that any property owner, whose property is classified under business or industrial, or subdivision, may, at his option, at any time during the life of said assessment extinguish the same by 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 assessment for the period for which said assessment has yet to run. The Mayor and Town Council shall at any time permit a connection with a water main or sewer by a property owner whose property does not abut on said water main or sewer and who has not previously thereto paid an assessment for the construction of said water main or sewer, provided the said Mayor and Town Council 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 or sewer; and in the event of such con-