nually, beginning in the year in which the purchase or condemnation or construction is made or begun, by all properties located as above specified for a period of years coextensive 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 or acquisition abutting on his property is a part, represented by the number of front feet with 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 paid thereon. The Mayor and Council of Salisbury 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 previous thereto paid a benefit for the construction of said water main or sewer provided that the Mayor and Council of Salisbury 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 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 or sewer. 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 Salisbury before any Justice of the Peace or the Circuit Court for Wicomico County, and usual execution thereon. No such annual benefit charge shall continue as a lien for a period longer than two years from the date from which the same became in default unless it is reduced to a judgment and duly recorded among the records of the office of the Clerk of the Circuit Court for said Wicomico County. The said benefit charge shall be payable at the office of the Mayor and Council of Salisbury immediately upon being levied and shall be in default after sixty days from that date; and said levy and any judgment obtained as a result of the default of the payment thereof, shall bear interest at the rate of one per cent. a month from and after the time said levy is in default.

334. For the purpose of retiring the bonds authorized to be issued by this sub-title and the payment of the interest thereon, there shall be levied against all the assessable property within the City of Salisbury by the Mayor and Council of