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 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 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, 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 Common Council of Manchester before any Justice of the Peace or Circuit Court for Carroll County, and usual execution thereon. No such annual benefit charges 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 Carroll County. Said benefit charge shall be payable at the office of the Mayor and Common Council of Manchester immediately upon being levied, and shall be in default after 60 days from that date; and said levy, and any judgment obtained as a result of the default of the payment