Commissioners of North East shall be final, subject only to revision at said hearing. The President and Commissioners of North East 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 and sewage disposal construction upon the number of front feet abutting upon the street, lane, alley, or right-of-way in which the water or sewer main is placed; provided, however, that no lot can 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 or sewer main may not extend along the full length of any boundary, and provided, further, that in case of irregular shaped lots and shallow lots fronting on more than one street, the President and Commissioners of North East may determine upon for assessment. and may assess, such length of frontage as they deem reasonable and fair. Front foot benefit charges for water supply and, or, sewage disposal 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 President and Commissioners of North East 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, 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 three and one-half per centum, 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 President and Commissioners of North East shall at any time permit a connection with a water or sewer main by a property owner whose property does not abut on said water or sewer main, and who has not previous thereto paid a benefit for the construction of said water or sewer main, provided the President and Commissioners of North East 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 or sewer main, and in the