lot shall be considered the front of such lot, and in cases where the two sides are equal, the Mayor and Common Council of Riverdale shall determine which is the front and which is the side of such lot, and such determination shall be final and conclusive; and provided, that in cases of lots abutting on more than two streets, and of lots of irregular or unusual shape, and in cases of lots abutting on two or more streets where in one or more of such streets, roadbeds, sidewalks, curbs, gutter and street improvements, or any or all, have been, or are about to be, constructed under such circumstances as not to subject such lots to a special assessment by the Mayor and Common Council of Riverdale, the Mayor and Common Council of Riverdale shall have full power and authority to adjust assessments to be made against such lots for the cost of improvements herein authorized abutting such lots to such an amount as shall be just and equitable, and the cost of improvements thus exempted shall be included in the assessments to be made against the abutting property included in the project, and such adjustments as may be made by the Mayor and Common Council of Riverdale shall be final and conclusive.

In any case in which the Mayor and Common Council of Riverdale are authorized to assess the cost of the construction of street improvements consisting of roadbeds, sidewalks, curbs, gutters, or any or all of them, against the abutting land and such an improvement results in an excessive cost on account of unusual excavation or unusual fill, or the construction of a drain, culvert, or bridge, at an expense entirely out of proportion to the improvements being constructed, the Mayor and Common Council of Riverdale may, in its discretion, exclude from the total cost of such improvements to be assessed upon abutting land the cost, or any portion thereof, of such excavation, fill, drain, culvert, or bridge, and to pay the amount of the costs so excluded out of any fund properly chargeable with such an expense; and the ten-year payment plan provided by Chapter 50 of the Acts of the General Assembly of Maryland of 1933 (special session) shall extend to and be accorded the Mayor and Common Council of Riverdale in such regard in the same manner as any other property owner paying assessments hereunder. The determination of the Mayor and Common Council as to the assessments against abutting land and the proportion to be paid out of other funds in any such case shall be final and conclusive.

The Mayor and Common Council of Riverdale are hereby authorized, in their discretion, whenever petitioned therefor by the owners of more than 50 per cent of the land abutting on any street, or part thereof proposed to be improved, for the construction of sidewalks, curbs, gutters and roadbeds, or