

that in the 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 of such streets, roadbeds, sidewalks, curb, 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 Town Council, the Mayor and Town Council shall have full power and authority to adjust assessments to be made against 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 made by the Mayor and Town Council shall be final and conclusive; provided, further, that if and when the cost of street and public alley intersections, and the cost of exemptions to corner lots herein provided for including the amounts of adjustments made on account of excessive excavations, or excessive fills, for the construction of drains or culverts, in the aggregate amount to more than ten per centum of the cost of the entire street improvement, then the amount in excess of such ten per centum shall be borne and paid for by the Mayor and Town Council, out of any funds properly chargeable with such excess costs. In the case that certain streets, in virtue of the relatively heavy traffic that they bear in serving the rest of the community, may require excessive strength and construction or repair costs, the Mayor and Town Council may, at their discretion, determine the excess cost to be excluded from the assessment against the abutting property, and pay it out of any funds properly chargeable with such excess cost. The ten year payment plan herein provided for shall extend and be accorded to the Mayor and Town Council in such regard, in the same maner as any other property owner paying assessments hereunder. Such assessments when made shall constitute a tax lien upon such abutting property and shall bear interest at a rate not to exceed six per centum per annum, and the principal of such assessments shall be payable in twenty equal semi-annual instalments from the date of said assessment, and at the time of the payment of each of the said instalments there shall be due and payable the interest on such instalment and on the balance of the principal then unpaid, and the owner or owners of any property assessed or any one on his or their behalf shall at any time have the right to anticipate by payment all instalments, with interest to date, of the assessment not then due, and any assessment or part thereof remaining due and unpaid shall be enforced and collected by the Mayor and Town Council in the same manner as special assessments are enforced and