the construction or installation of water mains, sewer mains, public ways, sidewalks, curbs, gutters, and storm water sewers, and to provide for the payment of all or any part of the above projects out of the proceeds of such special assessment.

- 142. Procedure. The procedure for special assessments, wherever authorized in this charter, shall be as follows:
- (a) The cost of the work being charged for shall be assessed according to the front foot rule of apportionment or some other equitable basis determined by the council.
- (b) The amount assessed against any property for any project or improvement shall not exceed the value of the benefits accruing to the property therefrom, nor shall any special assessment be levied which shall cause the total amount of special assessments levied by the city and outstanding against any property at any time, exclusive of delinquent installments, to exceed twenty-five per cent (25%) of the fair cash market value of the property after giving effect to the benefit accruing thereto from the project or improvement for which assessed.
- (c) When desirable, the affected property may be divided into different classes to be charged different rates, but, except for this, any rate shall be uniform.
- (d) Before any charge is levied, it shall be ratified by the council. The city clerk shall cause notice to be given stating the nature of the proposed project or improvement and the place and time at which all persons interested, or their agents or attorneys, may appear before the council and be heard concerning the proposed special assessment. Such notice shall be given by sending a copy thereof by mail to the owner of record of each parcel of property assessed, and to the person in whose name the property is assessed for taxation and by publication of a copy of the notice at least once in a newspaper of general circulation in the city. The city clerk shall present at the hearing a certificate of publication and mailing of copies of the notice, which certificate shall be deemed proof of notice, but failure of any owner to receive the mailed copy shall not invalidate the proceedings. The date of hearing shall be set at least ten and not more than thirty days after the city clerk shall have completed publication and service of notice as provided in this section.
- (e) Any interested person feeling aggrieved by the ratification of any special assessment under the provisions of