

*amount of special assessments levied by the town 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 council secretary or the town 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 Town of Mount Airy. The council secretary or the town 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 council secretary or town 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 this section shall have the right to appeal to the Circuit Court for Carroll County within ten days after the final ratification of any assessment by the council.*

*(f) All charges remaining unpaid after a reasonable period, to be determined by the council, shall become liens on the property and shall be collectible as are town taxes. No special assessment shall be considered to be included under the tax limitation for the general operating purposes of the town imposed by Section 51 of this charter.*

*(g) Special assessments may be made payable in annual or more frequent installments over such period of time and in such manner as the council may decide.*

*(h) All special assessments levied under this section shall be billed and collected by the mayor.*