- A. The cost of the project 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 indebtedness against any property at any time, exclusive of delinquent installment, to exceed 15 per cent of the assessed 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. All special assessments charged shall be levied by the Council by ordinance. Before levying any special assessment charges, the Council shall hold a public hearing. The Clerk-Treasurer shall cause notice to be given stating the nature and extent of the proposed project, the kind of materials to be used, the estimated cost of the project, the portion of the cost to be assessed, the number of installments in which the assessment may be paid, the method to be used in apportioning the cost, and the limits of the proposed area of assessment. The notice shall also state the time and place at which all persons interested, or their agents or attorneys, may appear before the Council and be heard concerning the proposed project and special assessment. Such notice shall be given by sending a copy thereof by mail to the owner of record of each parcel of property proposed to be 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 three times in a newspaper of general circulation in the town. The Clerk-Treasurer shall present at the hearing a certificate of publication and mailing of copies of notice, which certificate shall be deemed proof of notice and failure of any owner to receive the mailed copy shall not invalidate the proceedings. The date of the hearing shall be set at least ten and not more than thirty days after the Clerk-Treasurer shall have completed publication and service of notice as provided in this section. Following the hearing the Council, in its discretion, may vote to proceed with the project and may levy the special assessment unless a petition to submit the ques-