

all owners of said properties into which class and subdivision their respective properties fall and the charge determined upon, naming also in said notice a time and place, when and at which time said owner will be heard. Such notice may be mailed to the last known address of the owner, or served in person upon any adult occupying the premises or in case of a vacant or unimproved property posted upon the premises.

(b) The classification of and the benefit assessed against any property as made by the Commission shall be final, subject only to revision at said hearing. The Commission may change the classification or property from time to time as said properties change in the uses to which they are put.】

*(a) The District is hereby authorized and empowered to pay all or a part of the cost of any project or improvement by the imposition of special benefit assessments, in the following manner, upon properties specially benefitted by any such project or improvement.*

*At least sixty days prior to the beginning of each fiscal year of the County, the Secretary-Treasurer of the Commission shall prepare and submit to the Commission schedules showing the following:*

*(i) a list of all projects and improvements completed during the then current fiscal year for which special benefit assessments have not been imposed and a list of all such projects and improvements which will be completed during the first three months of the next succeeding fiscal year;*

*(ii) the actual or estimated cost of each such project or improvement which may be determined on the basis of a percentage of the cost of several projects or improvements completed in subdistrict in any one year, and the proportion of such cost paid or payable from the proceeds of bonds issued by the District;*

*(iii) the total principal and interest payable to maturity on all such bonds and an allocation of said total among said several projects and improvements in the proportion shown in subparagraph (ii) above;*

*(iv) a list for each such project or improvement of all properties specially benefitted thereby, as herein defined, showing the number of front feet of each such property assessable hereunder and the appropriate classification or sub-classification of each such property.*

*Promptly upon receipt of such information, the Commission shall determine, with respect to each project or improvement, the proportion of the amounts allocated thereto under subparagraphs (ii) and (iii) above which it is equitable to recover, through special benefit assessments, from the properties specially benefitted and the proportion thereof which shall be payable from taxes or other charges hereafter in this sub-title provided for. The Commission shall then divide said sum so to be recovered from special benefit assessments among the several classes and sub-classes of property benefitted by each such project or improvement on the basis of the relative estimated benefits which each such class or sub-class of property will realize from said project or improvement, and the Commission shall then determine the annual benefit assessment per front foot for each class or sub-class by dividing the total amount of the estimated benefits for each such class or sub-class by the*