

its decision thereon granting or denying the said application, as in its judgment the public health, safety or comfort may require; provided, however, that, in case the council shall grant such petition, it shall thereupon proceed in all respects in the manner and in the form hereinafter provided in this section.

(c) Before entering upon the construction of any work or improvement specified herein, the council shall, by ordinance, designate the location, extent and kind of work or improvement proposed to be done or made, the kind of materials to be used, the estimated cost of the improvement and the real property which will be specially benefitted thereby and which it is proposed to assess to pay all or any part of the cost thereof and shall fix a time and place when and where the owner or owners of the property to be so assessed therefor can be heard in reference thereto. Notice of such hearing, embodying the substance of said ordinance, shall be served upon the owners of said properties by mailing a copy thereof to their last known post office address of record and by publishing said notice two times in some newspaper of general circulation in said city, the last publication to be not less than three days before said hearing.

(d) If, after the hearing, the council shall be of the opinion that the public health, safety or comfort requires the work or improvement proposed to be done or made, they shall provide by ordinance for the same and may charge the expense thereof or any part of such expense against the property which they shall find to be specially benefitted thereby according to the front foot rule of apportionment or some other equitable basis as may be determined by them; and the council shall include as a part of the cost of said work to be assessed against the benefitted property the cost of said work embraced in street intersections and exemptions on corner lots or irregular shaped lots, the actual interest charges covering the term of indebtedness on the certificates issued for such public work and a reasonable percentage for advertising, clerical work and other miscellaneous expenses in connection with said work, and the items above stated are hereby declared to be a part of the cost of said public work. The council shall also provide in said ordinance the time and terms upon which payment of said assessments for said work and improvements shall be made by said property owners, the rate of interest, if any, that shall be charged upon deferred payments and shall provide penalties for failure to pay any deferred payment when due. Assessments so levied as aforesaid shall be a lien upon the property against which they are charged superior to all other liens from the date of the approval of such assessments by the council.

(e) In the event that provision shall be made for the payment of the assessment aforesaid in installments, upon a failure to pay any one or more of said installments when the same shall become due the whole amount thereof and of such assessment shall immediately become due and payable. All assessments levied hereunder whenever the same shall become overdue according to the terms of the ordinance providing therefor, or by reason of the non-payment of any installment thereof, may be collected by action in equity to be brought in the county in which the land so assessed is situated or in the same manner as general taxes due said town are now or may hereafter be collected and any sale made for the non-payment of such assessment and any deed made pursuant to such sale shall be entitled to all the presumptions as to validity that now or may hereafter attach to sales and deeds made for default in payment of general taxes due said city; and when any real property assessed as herein provided for shall become liable to sale for any other assessment of tax whatsoever, then the assessment