

(A) UPON A WRITTEN REQUEST OF THE COUNTY ROADS BOARD, THE COMMISSIONERS MAY LEVY AND COLLECT TAXES IN THE FORM OF SPECIAL ASSESSMENTS UPON PROPERTY IN A LIMITED AND DETERMINABLE AREA FOR SPECIAL BENEFITS CONFERRED UPON THE PROPERTY BY THE CONSTRUCTION AND PAVING OF PUBLIC WAYS, ROADS, AND SIDEWALKS, OR PARTS OF THEM, AND PROVIDE FOR THE PAYMENT OF ALL OR IN ANY PART OF THE PROJECTS OUT OF THE PROCEEDS OF THE SPECIAL ASSESSMENT. THE COST OF ANY PROJECT TO BE PAID IN WHOLE OR IN PART BY SPECIAL ASSESSMENTS MAY INCLUDE ITS DIRECT COST; THE COST OF ANY LAND ACQUIRED FOR THE PROJECT; THE INTEREST ON BONDS, NOTES, OR OTHER EVIDENCES OF INDEBTEDNESS ISSUED IN ANTICIPATION OF THE COLLECTION OF SPECIAL ASSESSMENTS; A REASONABLE CHARGE FOR THE SERVICES OF THE ADMINISTRATIVE STAFF OF THE COUNTY; AND ANY OTHER ITEM OF COST WHICH REASONABLY MAY BE ATTRIBUTED TO THE PROJECT.

(B) THE PROCEDURE FOR SPECIAL ASSESSMENTS IS AS FOLLOWS:

(1) COST. THE COST OF THE PROJECT FOR WHICH A CHARGE IS MADE SHALL BE ASSESSED ACCORDING TO THE FRONT FOOT RULE OF APPORTIONMENT OR SOME OTHER EQUITABLE BASIS DETERMINED BY THE COMMISSIONERS.

(2) ASSESSMENT. THE AMOUNT ASSESSED AGAINST ANY PROPERTY FOR ANY PROJECT OR IMPROVEMENT MAY NOT EXCEED THE VALUE OF THE BENEFITS ACCRUING TO THE PROPERTY.

(3) CLASSES. 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.

(4) LEVY. ALL SPECIAL ASSESSMENT CHARGES SHALL BE LEVIED BY THE COMMISSIONERS BY ORDINANCE. BEFORE LEVYING ANY SPECIAL ASSESSMENT CHARGES, THE COMMISSIONERS SHALL HOLD A PUBLIC HEARING. THE CLERK 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 ALSO SHALL STATE THE TIME AND PLACE AT WHICH ALL PERSONS INTERESTED, OR THEIR AGENTS OR ATTORNEYS, MAY APPEAR BEFORE THE COMMISSION AND BE HEARD CONCERNING THE PROPOSED PROJECT AND SPECIAL ASSESSMENT. NOTICE SHALL BE GIVEN BY SENDING A COPY OF IT BY REGISTERED MAIL TO THE OWNER OF RECORD OF EACH PARCEL OF PROPERTY PROPOSED TO BE ASSESSED, 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 COUNTY. THE CLERK SHALL PRESENT AT THE HEARING A CERTIFICATE OF PUBLICATION AND MAILING OF COPIES OF THE NOTICE, WHICH CERTIFICATE SHALL BE CONSIDERED PROOF OF NOTICE, BUT