

the purpose thereof has been published 1 time in a newspaper having general circulation in the [County] COUNTY and after a copy of the notice has been mailed or delivered to each owner of land in the proposed district. At the hearing, all persons having an interest in the creation of the district shall be heard and be permitted to present any evidence relevant to the person's position in the matter as may be desired.

(e) Decision by Commissioners; appeals. After the public hearing is held, the County Commissioners shall decide whether a special road improvement district shall be created for the area in question, or for part of it, and, if the decision is in favor of the creation of a district, it shall cause a resolution to be passed outlining its boundaries and giving preliminary approval to the land therein as a special road improvement district. Afterwards, the same notice of its decision shall be given to the owners as was given of the public hearing. Any person aggrieved by the decision of the County Commissioners may appeal to the Circuit Court for Washington County within 10 days following receipt of the notice. If no appeal is taken within the period, the action of the County Commissioners shall be final and further appeal may not be taken.

(f) Commissioners' responsibilities; rescission of approval. Following the decision of the County Commissioners to establish a district, and after the expiration of the appeal period without an appeal being taken, the County Commissioners shall:

(1) Cause surveys to be made as well AS determine the lengths of the various frontages of land abutting the road to be improved assessable under this section for the improvement of the road[.];

(2) Cause an advertisement for bids for the improvements to the road to be published at least 2 times in 2 successive weeks in some newspaper of general circulation in the [County.] COUNTY;

(3) Cause a notice to be mailed or otherwise delivered to all of the owners of assessable frontage on the road setting forth the names of all the owners, the lengths of their respective assessable frontages, the amount of the lowest responsible bid for the improvements and the individual amounts which the [county] COUNTY Commissioners propose to assess as the share of each owner[.]; AND

(4) Pass a resolution rescinding previously given approval if, within the period of 15 days following the mailing or delivery of the last of the notices provided in paragraph (3) OF THIS SUBSECTION, a petition against the creation of the district, signed by over 75 percent of the owners, is received by the County Commissioners; if so received, the district may not be created. If no [such] petition is received by the County Commissioners within the 15-day period, it shall pass a resolution making final the preliminary approval and the district will then be in existence.

(g) Billing for improvements; liens. Following the final creation of the district, the County Commissioners shall bill each of the owners for the amount of [his] THE OWNER'S respective share of the costs of the improvements, and the amount of each share shall be a lien against so much of the land and property of each owner as lies within the boundaries of the district in the same manner that real property taxes are liens on the property against which they are assessed. The County Commissioners may collect the shares from each of the owners and, in so doing, have the same powers as now are, or in