

1. **Initiation of Proceedings.** Proceedings can be initiated by the City Council or by a petition of affected property owners.
2. **Preparation of a Feasibility Report.** The City Engineer must, when ordered by City Council, prepare a report on the proposed improvement and whether it is necessary, cost effective, and feasible. Council shall approve the feasibility report and call a public hearing on the improvement.
3. **Hearing Notice.** Staff will publish notice of the public hearing to consider the proposed improvements. It must be published twice with the notices appearing at least one week apart. At least three days must elapse between the last publication and the date of the hearing. The city must also mail notice to each property owner in the proposed assessment area at least 10 days prior to the hearing. The City is not required to include any assessment information at this time. Some cities include assessment information based on the City Engineer's project estimate in the feasibility report.
4. **Public Hearing on the Improvement.** At the hearing, the Council should give interested people a chance to voice their concerns, whether or not they are in the proposed assessment area. If the Council would like to proceed with the project, it must pass a resolution ordering the improvement by a 4/5 vote. After the vote is passed, the City Engineer shall begin the preparation of the plans and specifications for the improvements. Once the plans and specifications are prepared, the City Council shall approve them and issue a call for bids.
5. **Receipt and Approval of Bids.** The City Council shall receive the bids and, if acceptable, pass a resolution awarding the bid.
6. **Preparation of the Proposed Assessment Role.** If an assessment role has not been prepared, the City Engineer must calculate the proper amount to be assessed against each property. The assessment role must be made available for inspection at City Hall.
7. **Notice of the Public Hearing on the Proposed Assessment.** Once the project is complete, the City must hold a public assessment hearing. The City must publish notice of the hearing on the City's official newspaper. The publication must occur at least once, not less than two weeks prior to the hearing. The City must also mail notice of the hearing to each property owner at least two weeks prior to the hearing date. The notice shall include the specific amount to be assessed.
8. **Public Hearing on the Proposed Assessment.** At the meeting the City shall present evidence showing that the market value of each parcel will increase as a result of the improvement. The increase must be equal to or in excess of the amount of the assessment. Affected property owners shall have an opportunity to express their concerns about the actual special assessment levy.
9. **Approval and Certification of the Assessment Rolls.** After the public hearing, the Council must approve the assessment rolls in their final form so that the clerk can certify them to the county auditor. If the adopted assessment differs from the proposed assessment, the Clerk must mail the property owner notice of the new amount.

10. Levying and Collecting Assessments. The Clerk must certify the assessments to the County Auditor. This may be done either by certifying the entire assessment role at once or by certifying each yearly amount annually.