104A.2 Special assessment procedure; ordinance.

Sec. 2. The complete special assessment procedure to be used, including the time when special assessments may be levied, the kinds of local public improvements for which a hearing is required on the resolution levying the special assessments; the preparing of plans and specifications; estimated costs; the preparation, hearing, and correction of the special assessment roll; the collection of special assessments; the assessment of single lots or parcels; and any other matters concerning the making of improvements by the special assessment method, shall be provided by ordinance. The ordinance shall authorize additional assessments, if the prior assessment proves insufficient to pay for the improvement or is determined to be invalid, in whole or in part, and shall provide for the refund of excess assessments; however, if the excess is less than 5% of total cost as defined by ordinance, it may be placed in the general fund of the city.