

seven (445.37) of the Code, said installment shall become due and draw interest, as a penalty, of one percent per month until paid, from ~~October~~ such delinquent date following the levy; and if the last half shall not be paid by April 4 first following such levy, then a like interest shall be charged from the date such last half became delinquent.

Sec. 10. Acts of the Sixty-seventh General Assembly, 1977 Session, chapter forty-three (43), section one (1), amending chapter twenty-four (24), Code 1977, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. For the purpose of this section, the city finance committee shall be the state appeal board when the political subdivision is a city.

Sec. 11. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Lee Town News, a newspaper published in Des Moines, Iowa, and in the Quad-City Times, a newspaper published in Davenport, Iowa.

Approved March 17, 1978

I hereby certify that the foregoing Act, Senate File 2151, was published in the Lee Town News, Des Moines, Iowa on March 23, 1978, and in the Quad-City Times, Davenport, Iowa on April 8, 1978.

MELVIN D. SYNHORST, *Secretary of State*

## CHAPTER 1131

### SPECIAL ASSESSMENTS IN CITIES

S. F. 2043

AN ACT relating to the payment of special assessments.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section three hundred eighty-four point sixty (384.60), subsection five (5), Code 1977, is amended to read as follows:

5. Direct the clerk to certify the final schedule to the auditor of the county or counties in which the assessed property is located, and to publish notice thereof once each week for two consecutive weeks in the manner provided in section 362.3, the first publication of which shall be not more than fifteen days from the date of filing of the final schedule. On or before the second publication of the notice, the clerk shall send by certified mail to each property owner

whose property is subject to assessment for the improvement, as shown by the records in the office of the county auditor, a copy of the notice. Such notice shall also include a statement in substance that assessments may be paid in full or in part without interest within thirty days after the date of certification, and thereafter all unpaid special assessments will draw annual interest at seven percent, computed to the December 4 first next following the due dates of the respective installments, and each installment will be delinquent on September 30 thirtieth following its due date, and will draw additionally the same delinquent interest and the same penalties as ordinary taxes. Such notice shall also state substantially that property owners may elect to pay any installment semiannually in advance. If a property is shown by the records to be in the name of more than one owner at the same mailing address, a single notice may be mailed to all owners at that address. Failure to receive a mailed notice is not a defense to the special assessment.

The county auditor shall place on the tax list the amounts to be assessed against each lot within the assessment district, as certified.

Sec. 2. Section three hundred eighty-four point sixty-five (384.65), subsection one (1), Code 1977, is amended to read as follows:

1. The first installment of each assessment, or the total amount if less than fifty dollars, is due and payable on July 4 first next succeeding the date of the levy, unless the assessment is filed with the county auditor after May 31 thirty-first in any year. The first installment shall bear interest on the whole unpaid assessment from the date of acceptance of the work by the council to the first day of December following the due date.

Sec. 3. Section three hundred eighty-four point sixty-five (384.65), Code 1977, is amended by adding the following new subsection:

NEW SUBSECTION. Each installment of an assessment shall be equal to the amount of the unpaid assessment as computed on the thirty-first day after the certification of the assessment divided by the number of annual installments into which the assessment may be divided as adopted by the council pursuant to section three hundred eighty-four point sixty (384.60) of the Code.

Sec. 4. Section three hundred eighty-four point sixty-seven (384.67), Code 1977, is amended to read as follows:

384.67 PAYMENT TO COUNTY TREASURER. Assessments levied and certified under the provisions of this division, including installments and interest, are payable at the office of the county treasurer of the county where the property assessed is located, except that assessments may be paid in full or in part and without interest within thirty days after the date of certification, at the office of the county treasurer, if the property being assessed is located in an unincorporated area, or the city clerk, if the property being assessed is located in an incorporated area except when the city council specifically provides payment to be made in the office of the county treasurer.

Sec. 5. This Act is effective January 1, 1979.

Approved May 12, 1978

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## CHAPTER 1132

### RURAL COMMUNITY DEVELOPMENT

H. F. 557

AN ACT relating to a community development program and making an appropriation.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. NEW SECTION. INTENT. The purpose of this Act is to encourage a sense of community in Iowa's small cities and rural areas through self-help development activities in local communities, to encourage local decisions on the development needs of the community and to encourage local citizens to realize their own resources and participate in decisions on development needs and their implementation. This Act may be cited as the "Iowa Rural Community Development Act".

Sec. 2. NEW SECTION. COMMITTEE ESTABLISHED. The Iowa rural community development committee is established within the community betterment division of the Iowa development commission and is composed of the following:

1. Seven citizens of the state appointed by the governor with the approval of two-thirds of the members of the senate for terms of six years one of whom shall be elected by the members every two years to serve as chairperson of the committee. One citizen from a city qualifying pursuant to