

ment is insufficient, the board shall make an additional assessment and levy in the same ratio as the first for either purpose, ~~payable at the next taxpaying period after such indebtedness is incurred subject, however, to the provisions of section 468.57.~~ Any but an assessment made under this section on any tract, parcel, or lot within the district which is computed at less than five dollars shall be fixed at the sum of five dollars. All assessments shall be levied at that time as a tax and, notwithstanding chapter 74A, shall bear interest at a rate determined by the board from that date, payable annually, except as provided as to cash payments within a specified time.

Sec. 2. Section 468.55, Code 2001, is amended to read as follows:

468.55 ASSESSMENTS — MATURITY AND COLLECTION.

~~All~~ If a landowner selects an option provided in section 468.57, all drainage or levee tax assessments become due and payable with the first half of ordinary taxes, and shall be collected in the same manner with the same interest for delinquency and the same manner of enforcing collection by tax sales. As an alternative, the certifying authority may request that the annual installment be payable in two equal payments, one-half with the September payment of ordinary taxes and one-half payable with the March payment of ordinary taxes. All drainage or levee tax assessments not optioned for installment payments by the landowner shall become due and payable within thirty days after the levy of assessments.

Approved May 2, 2001

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## CHAPTER 108

### CONFIDENTIAL PUBLIC RECORDS — COMMUNICATIONS FROM PERSONS OUTSIDE OF GOVERNMENT

S.F. 344

**AN ACT** restricting the exemption in the public records law for communications made to government bodies.

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

Section 1. Section 22.7, subsection 18, unnumbered paragraph 1, Code 2001, is amended to read as follows:

Communications not required by law, rule, ~~or~~ procedure, or contract that are made to a government body or to any of its employees by identified persons outside of government, to the extent that the government body receiving those communications from such persons outside of government could reasonably believe that those persons would be discouraged from making them to that government body if they were available for general public examination. As used in this subsection, "persons outside of government" does not include persons or employees of persons who are communicating with respect to a consulting or contractual relationship with a government body or who are communicating with a government body with whom an arrangement for compensation exists. Notwithstanding this provision:

Approved May 3, 2001