

161A.34 Payment to county treasurer.

All assessments for benefits shall be levied at one time against the property benefited and when levied and certified by the board or boards of supervisors shall be paid at the office of the county treasurer. Each person or corporation shall have the right within twenty days after the levy of assessments to pay the person's or corporation's assessment in full without interest.

If any levy of assessments is not sufficient to meet the cost and expenses of organizing and construction apportioned to each owner upon each forty-acre tract or less, additional assessments may be made on the same classification as the previous ones.

[C62, 66, 71, 73, 75, 77, 79, 81, § 467A.34]

C93, § 161A.34