

311.18 Assessment delinquent interest.

The assessed taxes shall become delinquent from October 1 after their maturity including those instances when the last day of September is a Saturday or Sunday, shall bear the same interest, and be attended with the same rights and remedies for collection, as ordinary taxes.

[C24, § 4710; C27, 31, 35, § 4753-a3; C39, § **4753.03**; C46, § 311.13; C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 311.18]

92 Acts, ch 1016, § 3; 98 Acts, ch 1107, §5