

384.60 Adoption of schedule.

1. Within ten days after filing of the assessment schedule, the council shall meet, consider, and adopt or amend and adopt, by resolution, the final assessment schedule. The resolution must:

a. Confirm and levy assessments, including a conditional levy of the amount of deficiencies which may be subsequently assessed against each lot under section 384.63.

b. State the number of annual installments, not exceeding fifteen, into which assessments of one hundred dollars or more are divided.

c. Provide for interest on all unpaid installments at a rate not exceeding that permitted by chapter 74A.

d. State the time when assessments are payable.

e. Direct the clerk to certify the final schedule to the treasurer of the county or counties in which the assessed property is located, and to publish notice of the schedule 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.

2. On or before the second publication of the notice, the clerk shall send by 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. The 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 the first notice of the final assessment schedule, and thereafter all unpaid special assessments bear interest at the rate specified by the council, but not exceeding that permitted by chapter 74A, computed to the December 1 next following the due dates of the respective installments as provided in section 384.65, subsection 3, and each installment will be delinquent from October 1 following its due date. However, when the last day of September is a Saturday or Sunday, that amount shall be delinquent from the second business day of October. Delinquent installments will draw the same delinquent interest as ordinary taxes. The 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 or interest due on the special assessment.

3. The county treasurer shall enter on the county system the amounts to be assessed against each lot within the assessment district, as certified.

[R60, §1068; C73, §481; C97, §825, 826, 827, 982; S13, §791-c, 825, 849-e; SS15, §840-r; C24, 27, §5966, 6030, 6034, 6101, 6923; C31, 35, §5966, 6030, 6034, 6101, 6610-c45, 6923; C39, §5966, 6030, 6034, 6101, 6610.47, 6923; C46, §389.35, 391.57, 391.61, 395.23, 417.45, 420.276; C50, §389.35, 391.57, 391.61, 391A.22, 395.23, 417.45, 420.276; C54, 58, 62, §389.35, 391.57, 391.61, 391A.25, 395.23, 417.45, 420.276; C66, 71, 73, §389.35, 390A.30, 391.57, 391.61, 391A.25, 395.23, 417.45, 420.276; C75, 77, 79, 81, §384.60; 82 Acts, ch 1104, §16]

83 Acts, ch 148, §1; 86 Acts, ch 1241, §12; 92 Acts, ch 1016, §8; 97 Acts, ch 121, §11; 98 Acts, ch 1107, §12, 13; 2005 Acts, ch 34, §9, 26