

**468.55 Assessments — maturity and collection.**

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 landowner may pay the annual installment 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.

[S13, §1989-a26; C24, 27, 31, 35, 39, §7482; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §455.62]

[89 Acts, ch 126, §2](#)

CS89, §468.55

[92 Acts, ch 1016, §36](#); [92 Acts, ch 1177, §1](#); [2001 Acts, ch 107, §2](#); [2006 Acts, ch 1158, §64](#)

Collection of taxes, chapter 445