

**353.5 Interest on installments.**

All unpaid installments of the special assessment tax levied against the property described in [section 353.4](#) shall bear interest at a rate not exceeding that permitted by [chapter 74A](#) and all delinquent installments shall be subject to the same penalties as are now applied to delinquent general taxes.

[C39, §3142.13; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.5]  
C93, §353.5