

**364.13A Special assessments — lien and precedence.**

A special assessment levied pursuant to [section 364.11](#) or [364.12](#), including all interest, is a lien against the benefited property from the date of filing the schedule of assessments until the assessment is paid. Special assessments have equal precedence with ordinary taxes and are not divested by judicial sale.

[83 Acts, ch 90, §20](#); [92 Acts, ch 1016, §6](#)