

**311.18 Assessment delinquent — interest.**

The assessed taxes shall become delinquent from October 1 after their maturity. However, when the last day of September is a Saturday or Sunday, the assessed taxes shall become delinquent from the second business day of October. Taxes assessed pursuant to [this chapter](#) which become delinquent 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](#); [2005 Acts, ch 34, §1, 26](#)