

445.37 When delinquent.

1. *a.* If the semiannual installment of any tax has not been paid before October 1 succeeding the levy, that amount becomes delinquent from October 1 after due. However, in those instances when the last day of September is a Saturday or Sunday, that amount becomes delinquent on the second business day of October. If the second installment is not paid before April 1 succeeding its maturity, it becomes delinquent from April 1 after due. However, in those instances when the last day of March is a Saturday or Sunday, that amount becomes delinquent on the second business day of April. This paragraph applies to all taxes as defined in [section 445.1, subsection 8](#).

b. Notwithstanding paragraph “*a*”, if there is a delay in the delivery of the tax list referred to in [chapter 443](#) to the county treasurer, the amount of ad valorem taxes and manufactured or mobile home taxes due shall become delinquent thirty days after the date of delivery or on the delinquent date of the first installment, whichever date occurs later. The delay shall not affect the due dates for special assessments and rates or charges. The delinquent date for special assessments and rates or charges is the same as the first installment delinquent date for ad valorem taxes, including any extension, in absence of a statute to the contrary.

2. *a.* To avoid interest on delinquent taxes, a payment must be received by the treasurer on or before the last business day of the month preceding the delinquent date, or mailed with appropriate postage and applicable fees paid, and a United States postal service postmark affixed to the payment envelope, with the postmark bearing a date preceding the delinquent date. Items returned to the sender by the United States postal service for insufficient postage or applicable fees shall be assessed interest, unless the appropriate postage and fees are paid and the items are postmarked again before the delinquent date. However, if the last calendar day of a month falls on a Saturday, Sunday, or a holiday, that amount becomes delinquent on the second business day of the following month.

b. To avoid interest on current or delinquent taxes, for payments made through a county treasurer’s authorized internet site only, if the last day of the month falls on a Saturday, Sunday, or a holiday, the electronic payment must be entered by midnight on the first business day of the next month. All other electronic payments must be entered by midnight on the last day of the month preceding the delinquent date.

[C97, §1403; C24, 27, 31, 35, 39, §7211; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.37]

[91 Acts, ch 191, §45](#); [92 Acts, ch 1016, §23](#); [95 Acts, ch 57, §15](#); [97 Acts, ch 121, §17](#); [2001 Acts, ch 45, §7](#); [2001 Acts, ch 153, §15](#); [2001 Acts, ch 176, §80](#); [2002 Acts, ch 1043, §6](#); [2004 Acts, ch 1092, §7](#); [2013 Acts, ch 90, §257](#); [2014 Acts, ch 1026, §94](#); [2015 Acts, ch 30, §123](#); [2017 Acts, ch 92, §3](#)

Referred to in [§435.24](#), [445.32](#), [445.36A](#), [445.39](#), [446.32](#)

Section not amended; internal reference change applied