

**468.52 Levy for deficiency.**

If the first assessment made by the board for the original cost or for repairs of any improvement is insufficient, the board shall make an additional assessment and levy in the same ratio as the first for either purpose, but an assessment on any tract, parcel, or lot within the district which is computed at less than five dollars shall be fixed at the sum of five dollars. All assessments shall be levied at that time as a tax and, notwithstanding [chapter 74A](#), shall bear interest at a rate determined by the board from that date, payable annually, except as provided as to cash payments within a specified time.

[S13, §1989-a26; C24, 27, 31, 35, 39, §7479; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §455.59]

[89 Acts, ch 126, §2](#)

[CS89, §468.52](#)

[94 Acts, ch 1051, §5; 2001 Acts, ch 107, §1](#)