

**468.545 Extending payment of assessments.**

If no appeal is taken to the issuance of bonds, as provided by [chapter 73A](#), the board may extend the time of payment of the unpaid assessment or an installment or installments of it as requested in the petition and may issue drainage refunding bonds, or, in case of an appeal, the board may issue the bonds in accordance with the decision of the appeal board provided the assessments, installment, or installments have not been entered on the delinquent tax lists and have not been previously extended.

[C27, 31, 35, §7714-b6; C39, §7714.06; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §463.6]  
[88 Acts, ch 1158, §76](#); [89 Acts, ch 126, §2](#)

CS89, §468.545

Referred to in [§468.567](#)