

**497.25 Notice to delinquents.**

On or before the first day of May of the year the report is due the secretary of state shall mail to each delinquent association a notice of such delinquency and of the penalties provided in [section 497.22](#).

[C27, 31, 35, §8480-a3; C39, §8480.3; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §497.25]  
[97 Acts, ch 171, §27](#)