

**445.36 Payment — installments.**

1. The taxes which become delinquent during the fiscal year are for the previous fiscal year.

2. A demand of taxes is not necessary, but every person subject to taxation shall attend at the office of the county treasurer and pay the taxes either in full, or one-half of the taxes before September 1 succeeding the levy, and the remaining half before March 1 following. [This subsection](#) does not apply to special assessments, or rates or charges.

3. If an installment of taxes, or an annual payment in the case of special assessments, or payment in full in the case of rates or charges, is delinquent and not paid as of November 1 of the fiscal year in which the amounts are due, the treasurer shall notify the taxpayer of the delinquency and the due date for the second installment. Failure to receive notice is not a defense to the payment of the total amount due.

[C51, §492; R60, §756; C73, §857; C97, §1403; C24, 27, 31, 35, 39, §7210; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.36]

[89 Acts, ch 214, §3](#); [91 Acts, ch 191, §43](#); [98 Acts, ch 1107, §26](#); [2002 Acts, ch 1043, §5](#); [2006 Acts, ch 1070, §21](#); [2011 Acts, ch 109, §3](#)

Referred to in [§435.24](#)