

468.72 Interest — place of payment.

Improvement certificates issued under [section 468.70](#) shall bear interest at a rate determined by the board, payable annually, and shall be paid by the taxpayer to the county treasurer, who shall receipt for the interest payment and cause the amount to be credited on the certificates issued for the drainage assessments.

[S13, §1989-a26; C24, 27, 31, 35, 39, §7501; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §455.79]

[89 Acts, ch 126, §2](#)

CS89, §468.72

[94 Acts, ch 1035, §4; 2021 Acts, ch 80, §302](#)

Referred to in [§468.74](#)