

**445.39 Interest on delinquent taxes.**

If the first installment of taxes is not paid by the delinquent date specified in [section 445.37](#), the installment becomes due and draws interest of one and one-half percent per month until paid, from the delinquent date following the levy. If the last half is not paid by the delinquent date specified for it in [section 445.37](#), the same interest shall be charged from the date the last half became delinquent. However, after April 1 in a fiscal year when late delivery of the tax list referred to in [chapter 443](#) results in a delinquency date later than October 1 for the first installment, interest on delinquent first installments shall accrue as if delivery were made on the previous June 30. The interest imposed under [this section](#) shall be computed to the nearest whole dollar and the amount of interest shall not be less than one dollar. In calculating interest each fraction of a month shall be counted as an entire month. The interest percentage on delinquent special assessments and rates or charges is the same as that for the first installment of delinquent ad valorem taxes.

[C51, §495, 497; R60, §759, 760; C73, §865; C97, §1413; C24, 27, 31, 35, 39, §7214; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.39]

[85 Acts, ch 112, §1](#); [89 Acts, ch 214, §4](#); [91 Acts, ch 191, §47](#)

Referred to in [§435.24](#), [445.3](#), [445.36A](#)