

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. However, if the first installment of taxes is delinquent and not paid as of February 1, the treasurer shall mail a notice to the taxpayer of the delinquency and the due date for the second installment. Failure to receive a mailed notice is not a defense to the payment of the total amount due. This section does not apply to special assessments, or rates or charges.

[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