

**357.20 Due date — bonds.**

Assessments of five hundred dollars or less will come due at the first taxpaying date after the approval of the final assessment, and assessments of more than five hundred dollars may be paid in ten annual installments with interest on the unpaid balance at a rate not exceeding that permitted by [chapter 74A](#). The board of supervisors shall issue bonds against the completed assessment in an amount equal to the total cost of the project, so that the amount of the assessment will be approximately ten percent greater than the amount of the bonds.

[C24, 27, 31, 35, §5522; C39, §5526.20; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §357.20]  
[99 Acts, ch 83, §5](#); [2012 Acts, ch 1138, §98](#)

Referred to in [§357.21](#), [357.35](#)