

**357.22 Lien of assessments — tax.**

When the assessment has been completed, the bonds have been sold and delivered to the county auditor, and the schedule of assessment has been delivered to the county treasurer, the installments due thereon shall be collected in the same manner as ordinary taxes and shall constitute a lien on the property against which they are made. If the treasurer does not receive sufficient funds to enable the treasurer to pay the interest and retire the bonds as they become due, the auditor shall levy an annual tax of eighty-one cents per thousand dollars of assessed value of all taxable property within the district to pay such deficiency, and the county treasurer shall apply the proceeds of such levy to the payment of the bonds and the interest on the same so long as the bonds are in arrears on either interest or principal.

[C24, 27, 31, 35, §5525; C39, §5526.22; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §357.22]

[2010 Acts, ch 1118, §8](#)

Referred to in [§331.559](#), [357.21](#), [357.35](#)