435.194 PROCEDURE TO OBTAIN DEFERRED ASSESSMENT.

The homeowner shall make application for deferred payment of special assessments on forms prescribed by the county auditor of the county in which the homestead is located. Where the deferred assessment is granted, the auditor shall record a notice thereof with the county recorder of said county which shall set forth the amount of the assessment. The taxing authority may determine by ordinance or resolution the amount of interest, if any, on the deferred assessment and this rate shall be recorded by the auditor along with and in the same manner as the amount of the assessment.

History: *1974 c 206 s 8; 1976 c 181 s 2; 1976 c 195 s 4*