

assessment made for State and County purposes for said year. All improvements which become substantially completed between October 1st and December 31st in any year shall be assessed for taxes and such improvements shall be subject to MUNICIPAL taxation in said year at one half of the regular tax rate for State and County purposes for said year ON THE BASIS OF ONE-HALF OF THE REGULAR ASSESSMENT MADE FOR STATE AND COUNTY PURPOSES FOR SAID YEAR. In the case of buildings under construction, the term "substantially completed" shall mean when the building is under roof, plastered (or ceiled) and trimmed. Such taxes shall be due on the first day of July following, and if the taxes due from any person or corporation shall not be paid before the first day of November following, there shall be added on that day a penalty of one per centum (1%) thereof, and a like penalty of one per centum (1%) on the first day of each succeeding month, until such taxes and penalties shall be paid; provided, however, that taxes paid prior to the first day of November of any year shall be subject to a discount as follows: Taxes paid during July, two per cent. (2%); and during August and September one per cent. (1%). Nothing herein contained shall in any way operate to or be construed to repeal, alter, revise, amend or operate to or in any manner affect any other provision in this Charter as to the assessment, collection, or sale for non-payment of taxes, and all taxes, notwithstanding the provisions of this section, shall be collected, except as herein specifically provided for, and all proceedings for sales for the non-payment thereof shall be conducted, at the times and in the manner provided for in the other sections of this Charter.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1953.

Approved April 27, 1953.

CHAPTER 702

(House Bill 531)

AN ACT authorizing and empowering the Mayor and City Council of Havre Grace to issue and sell ~~coupon bonds~~

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.