

correct from time to time to keep it up to date, and shall mail to each taxpayer a bill for his taxes for the current year [during the months of January and February of each year].

Sec. 11-39. When taxes due and payable; discounts and interest.

(a) The annual tax levy made by the county shall be due and payable on the first day of [~~January~~] *July* in each year. [~~and from all taxes so levied which shall be paid prior to the first day of February a discount of two per cent shall be deducted from the amount thereof; on taxes paid during the month of February, a discount of one and one-half per cent shall be made; on all taxes paid during the month of March, a discount of one per cent shall be made; on all taxes paid during the month of April, a discount of one-half per cent shall be made; and upon all taxes paid during the month of May, the amount thereof without discount or interest shall be required; but upon~~] *Upon* all taxes remaining unpaid after the [~~thirtieth day of May~~] *October 1* interest at the rate of [~~six~~] $\frac{1}{2}$ of $\frac{1}{2}$ per cent per month shall be charged and collected [~~from the first day of June. This section shall apply to tax bills on real property only or on both real and personal property~~].

[~~(b) Any person or persons, firm, association, corporation or business entity receiving from the county a tax bill for personal property and not including thereon any tax bills for real property shall be entitled to a discount of two per cent from the amount of such bill if the net amount of such bill is paid to the county within thirty days after the date of mailing or otherwise distributing said tax bills. Upon all such taxes remaining unpaid after the thirty-day period, interest at the rate of six per cent shall be charged and collected from the first day of such thirty-day period.~~]

(A) THE ANNUAL TAX LEVY MADE BY THE COUNTY SHALL BE DUE AND PAYABLE ON THE FIRST DAY OF JULY IN EACH YEAR, AND FROM ALL TAXES SO LEVIED WHICH SHALL BE PAID PRIOR TO THE FIRST DAY OF AUGUST A DISCOUNT OF TWO PER CENT SHALL BE DEDUCTED FROM THE AMOUNT THEREOF; ON TAXES PAID DURING THE MONTH OF AUGUST, A DISCOUNT OF ONE PER CENT SHALL BE MADE; AND UPON ALL TAXES PAID DURING THE MONTH OF SEPTEMBER, THE AMOUNT THEREOF WITHOUT DISCOUNT OR INTEREST SHALL BE REQUIRED. UPON ALL TAXES REMAINING UNPAID AFTER OCTOBER 1 INTEREST AT THE RATE OF $\frac{1}{2}$ OF ONE PER CENT PER MONTH SHALL BE CHARGED AND COLLECTED.

(B) ANY PERSON OR PERSONS, FIRM, ASSOCIATION, CORPORATION OR BUSINESS ENTITY RECEIVING FROM THE COUNTY A TAX BILL FOR REAL OR PERSONAL PROPERTY DATED, ISSUED OR MAILED ON OR AT DATES OTHER THAN JULY 1 SHALL BE ENTITLED TO A DISCOUNT OF TWO PER CENT FROM THE AMOUNT OF SUCH BILL IF THE NET AMOUNT OF SUCH BILL IS PAID TO THE COUNTY WITHIN THIRTY DAYS AFTER THE DATE OF MAILING OR OTHERWISE DISTRIBUTING SAID TAX BILLS. ALL SUCH TAXES WHICH ARE NOT PAID WITHIN THE INITIAL THIRTY-DAY PERIOD MAY BE PAID WITHIN THIRTY DAYS AFTER THE EXPIRATION OF SUCH INITIAL THIRTY-DAY PERIOD WITH-