

OUT DISCOUNT OR INTEREST. UPON ALL SUCH TAXES REMAINING UNPAID AFTER THE SECOND SUCH THIRTY-DAY PERIOD, INTEREST AT THE RATE OF ONE-HALF OF ONE PER CENT PER MONTH SHALL BE CHARGED AND COLLECTED.

[(c) The semi-annual tax levy shall be due and payable on July 1st 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 made; on taxes paid during the month of August, a discount of one per cent shall be made; on taxes paid during the month of September, the amount thereof without discount or interest shall be required; on all taxes paid during October, interest at the rate of one-half per cent shall be charged and collected; on all taxes paid during the month of November, interest at the rate of one per cent shall be charged and collected; and on all taxes paid during the month of December, interest at the rate of one and one-half per cent shall be charged and collected; but upon all taxes so levied remaining unpaid after December 31st, interest shall be charged at the rate of six per cent per annum computed on a monthly basis.]

Sec. 11-41. Payment of taxes in installments.

The county is hereby authorized and empowered to provide for payment of county taxes by way of installments in manner and amounts and at such times and for such periods as in its discretion may seem expedient *in accordance with State law* [; and further to provide for the allowance of discount and the charging of interest, on such installments, pro rata in accordance with provisions of section 11-39 of this Code.]. Upon the adoption of such installment payment plan, the county shall by its order in writing delivered in the due time, direct the treasurer of the county as to his procedure in connection with this section and section 11-42 of this Code.

The treasurer of the county shall, upon the written order allow and receive payment of county taxes by way of installments, in such manner and amounts and at such time and for such periods as such written order directs. Further the treasurer shall allow discount and charge interest on such installment payments as such written order shall prescribe in accordance with existing laws.

Sec. 32-45. When first payment due; interest; classifications and sub-classifications generally.

The first payment shall be collectible during the year that the construction is started on the water supply, sewerage or drainage systems, or parts thereof, or in which the systems are purchased and acquired. Interest at the rate of one-half of one per cent per month shall be charged on all such annual assessments remaining unpaid on [June] *October* first after such annual assessments shall be due and payable. The county, for the purpose of assessing benefits, except where another basis is used by agreement with the property owner under Section 32-22 of this Code, shall divide all properties fronting upon a street, lane or alley, in which a water pipe or sanitary sewer is to be laid into five classes, namely: First, agricultural; second, small acreage; third, industrial or business; fourth, subdivision property; and fifth, remote property, each of which classes may be sub-classified as set forth in section 32-46 of this Code, and the benefit