

8-10. Semiannual assessment and levy for new and altered buildings.

There shall be made a semiannual assessment and levy for the purpose of county and municipal taxation on the first day of July in each and every year on all new buildings which are substantially completed and on all standing buildings upon which improvements, enlargements, alterations or additions are substantially completed between the first day of January and the thirtieth day of June, [but the tax due as a result of such levy shall be only one-half of] and the tax levied and assessed against such property *shall be for the entire taxable year*. [The county commissioners are hereby authorized and empowered to provide by ordinance for discount on the semiannual levy in an amount not to exceed five per cent per annum or interest at the rate of six per cent per annum.] All taxes levied on the first day of July shall be due as soon as they are levied and at any time after the first day of July next succeeding the date of the levy, and not before, payment may be enforced by sale as provided by law.

[8-11.

The County Commissioners are authorized and empowered, in their discretion, to allow a discount not exceeding five per cent upon all county taxes paid on or before the last day of December in each year after the date of their levy and to provide in their county levy for such discount.]

8-13.

IMMEDIATELY UPON THE FIRST DAY OF JULY IN EACH YEAR THE COUNTY TREASURER SHALL MAKE AN ALPHABETICAL LIST BY ELECTION DISTRICTS IN THEIR NUMERICAL ORDER, OF TAXES DUE THE PRECEDING JULY 1 AND NOW IN ARREARS, WHICH LIST SHALL CONTAIN THE NAMES OF THE PERSONS OR BODY CORPORATE ASSESSED WITH PROPERTY UPON WHICH TAXES ARE DUE AND IN ARREARS, A BRIEF DESCRIPTION OF THE PROPERTY, CERTAIN OF IDENTIFICATION AND THE AMOUNT OF THE TAX LEVIED AND IN ARREARS, WITH THE INTERESTS AND COSTS ACCRUED, AND TO ACCRUE THEREON, TO THE DAY OF SALE. HE SHALL NOTIFY SUCH PERSON BY MAIL THAT IF SUCH TAX IS NOT PAID ON OR BEFORE THE SECOND MONDAY IN OCTOBER NEXT ENSUING, TOGETHER WITH THE INTEREST ACCRUED THEREON AND THE PROPORTIONAL COSTS OF NOTICE AND FEES, HE WILL PROCEED AT 10:00 A.M. ON THE SECOND MONDAY IN OCTOBER, AT THE COUNTY COURTHOUSE, TO OFFER EACH OF SUCH PARCELS OF LAND AND PREMISES FOR SALE TO THE HIGHEST BIDDER FOR CASH, WHICH LIST AND NOTICE SHALL BE PUBLISHED IN AT LEAST TWO NEWSPAPERS PRINTED AND PUBLISHED IN THE COUNTY ONCE A WEEK FOR THREE SUCCESSIVE WEEKS PRIOR TO THE SECOND MONDAY IN OCTOBER.

ON THE SECOND MONDAY IN OCTOBER, THE COUNTY TREASURER SHALL, AT THE HOUR AND PLACE NAMED IN SUCH ADVERTISEMENT, PROCEED TO SELL ALL SUCH PIECES OR PARCELS OF LAND AND PREMISES, BEGINNING WITH THE FIRST ON SUCH LISTS AND SO ON IN ORDER,