and on all such taxes paid during the month of February of the year for which the levy was made, a discount of one per cent (1%) shall be allowed; and in the case of all taxes on personal property paid on or before the last day of June of the year for which the levy was made a discount of two per cent (2%) shall be allowed and on all such taxes paid during the month of July of the year for which the levy was made a discount of one per cent (1%) shall be allowed.]

85. Semi-annual levy on new improvements.

The County Commissioners of Howard County shall in each and every year make a semi-annual levy as of [April] *July* 1, which shall be the date of finality, on all new improvements to real property substantially completed as of [April] *June 30*. The tax so levied shall be at the current rate, shall be for a period of [six months from July 1 and adjusted accordingly,] *the full taxable year,* shall be due and payable [: one-half on August 1 and the remaining one-half on December 1 of the year of the levy] and shall be collected in the same manner as annual taxes are collected*; provided they shall not bear interest until at least 30 days following the date the tax bill therefor was or reasonably should have been received or available.* [Said taxes shall bear interest from the date on which they are due and payable and shall not be subject to any discount.] The term "substantially completed" shall mean when the improvement is under roof, plastered, or ceiled and trimmed, in the case of dwelling units, and ready for use in the case of other improvements. All funds collected under the provisions of this section shall be credited in the same manner as taxes of a like nature collected under the annual levy are credited.

113.

(b)

(1) Said volunteer fire company or companies for whose benefit said special tax is levied shall have filed with said County Commissioners on or before the first day of [September] *March,* next preceding their annual levy, a petition, duly executed by an appropriate officer of said company, requesting that said special district tax be levied in the district wherein the petitioning volunteer fire company is located and setting forth the amount which the petitioning company deems will be necessary to acquire by said special district tax for its operating and maintenance expenses and for capital improvements for the ensuing [calendar] *fiscal* year. Said petition shall be accompanied by a current financial report of the petitioning company and also by a proposed budget for the ensuing [calendar] *fiscal* year setting forth in detail its anticipated operating and maintenance expenses and amounts necessary for capital improvements.

132.

(c) Whenever any water supply or sewerage project in said district or districts shall have been completed by [March 31] *June 30,* in any one year, regardless of when said construction was commenced, then the said Commission shall fix and levy a benefit charge as of the first day of [January] *July* in which the project was completed upon all property in said sub-district abutting upon said water main or sewer, in accordance with the classification or sub-division thereof, and shall in writing, notify all owners of said properties into