

tion 521(a) of said title, subtitle "Urban Service Districts," be and it is hereby repealed and re-enacted, with amendments; and to read as follows:

[228. Taxes; levy, discount, interest.

The County Commissioners shall make an annual levy for State and County taxes on or before the 30th day of April in each and every year and one-fourth of county taxes and one-fourth of all county taxes due from incorporated institutions shall be due and payable on and after the first day of July in the year in which they are levied, one-fourth of said taxes on the first day of October, one-fourth of said taxes on the first day of January, and the other one-fourth of said taxes shall be due and payable on the first day of April following their levy. On all County taxes, either the first installment of county taxes or the whole amount of county taxes paid before the first day of September, a discount of one per cent (1%) shall be allowed; on such taxes paid in September, no discount shall be allowed. On all taxes which are not paid before the first day of October in said year, interest of one-half of one per cent shall be charged if paid at any time during said month of October, and interest of one-half of one per cent shall be charged for each additional month or fraction thereof that such taxes shall remain unpaid.]

233.

[(a) Arrears. All taxes levied by said Commissioners shall be in arrear after the first day of February succeeding the date of the levy, and it shall be the duty of the treasurer to collect such taxes in arrear according to law.]

521.

(a) Assessment. For the purpose of paying the interest and principal of the bonds issued by said Commission as in this subtitle provided for the facilities to be constructed, purchased or established under this subtitle, the said Commission is hereby empowered to establish a proper and reasonable charge for connection with any water supply or sewerage system so to be constructed, purchased or established as aforesaid, and to fix an annual assessment on all properties, improved or unimproved, binding upon a street, road, lane, alley or right-of-way in which a water main or sewer has been built. The said annual assessment shall be made upon the front foot basis, and the first payment shall be collected during the year in which the construction is completed on the water supply or sewerage systems, or in which the systems are purchased or acquired. The said Commission for the purpose of assessing benefits shall divide all properties binding upon a street, road, lane, alley or right-of-way, in which a water pipe or sanitary sewer is to be laid, into four classes, namely: Agricultural, small acreage, industrial or business, and subdivision property, and the Commission may subdivide each of said classes in such manner as it may deem to be in the public interest. Whenever any water supply or sewerage project in said district or districts shall have been completed by **[March 31st]** *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 **[to]** of the first day of **[January]** *July* of the year in which the project was completed upon all property in said district abutting upon said water main or