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In and by the same Section, it is provided: "It (the Board of Commissioners of Finance) shall authorize all temporary loans to be made not inconsistent with this Charter."

Article XI, Section 7, of the Constitution of Maryland provides that:

"The Mayor and City Council may, temporarily, borrow any amount of money to meet any deficiency in the City Treasury, or to provide for any emergency arising from the necessity of maintaining the police or preserving the safety and sanitary condition of the City".

Article XIA, Section 1, of the Constitution of Maryland provides that the Charter "shall become the law of said City \* \* \*, subject only to the Constitution and public General Laws of this State".

Under these Constitutional provisions, therefore, the City is vested with full and ample power to borrow, temporarily, any amount of money to meet any deficiency in the City Treasury, and under Section 41 of the Charter, above referred to, all temporary loans are to be authorized by the Commissioners of Finance.

In and by Section 36 of the Charter, it is provided, among other things, that the City (Council) may temporarily borrow money for its use in anticipation of the receipts of taxes levied for any year.

As appears from the resolution of the Commissioners of Finance, passed November 16, 1932, there was due and owing to the Mayor and City Council, at the time of the adoption of said resolution, uncollected taxes levied for the year 1932 and for previous years amounting in the aggregate to \$8,000,000., of which taxes more than \$3,500,000, are good and collectible and are expected to be shortly collected and received; and it further appears that the temporary loan authorized by the Commissioners in the resolution aforesaid was for the purpose of meeting a deficiency in the City Treasury.

Therefore, all of the conditions contemplated by the Constitution and by the City Charter as prerequisite to the exercise by the Commissioners of Finance of the authority vested in them to authorize temporary loans in anticipation